

CHAPTER 2

ACCOUNTING SYSTEM STRUCTURE

This chapter provides the explanation of the account system structure terminology. It also describes transaction entries, system reports and source documents, and provides instruction for use of the journal voucher form. Account structure detail is also included.

DEFINITION OF STATE ACCOUNTING SYSTEM

The accounting system structure is defined as the methods and records (established by the Auditor of State) to identify, analyze, classify, record, and report the State of Indiana's transactions and to maintain accountability for the related assets and liabilities. The account structure for the State provides for the preparation of Indiana's comprehensive annual financial report in conformity with generally accepted accounting principles, as prescribed by Governmental Accounting Standards Board pronouncements. The Governmental Accounting Standards Board is the authoritative accounting and financial reporting standard setting body for governmental entities throughout the United States.

State accounting records are maintained on the cash basis, recording revenue when received and expenditures when disbursed. The Auditor's Office makes adjustments at fiscal year end in order to report on the accrual or modified accrual basis, as required for each fund type.

DESCRIPTION OF THE ACCOUNTING STRUCTURE

Funds and Centers

Governmental accounting systems are organized and operated on a fund basis. In addition to fund designations, the State's accounting system uses centers as the level to record, summarize and report financial and budgetary transactions to agencies.

In governmental accounting the meaning of the terms "fund" and "center" must be kept in mind. A fund is a distinct fiscal and accounting entity, segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations. The current financial position of each of the State's funds is reflected in a set of associated centers' activity. A center contains a record of transactions affecting a particular fund. A center is always a component of a fund, and must be identified with the fund to which it belongs. The Auditor of State has assigned each center to the applicable fund. The Auditor controls the State's chart of accounts and, as such, determines the classification and creation of funds and centers. However, you must first contact your Budget Analyst before requesting a change to the set-up of a fund/center or the creation of a new fund or fund/center. Further discussion of fund type classifications for financial statement purposes is presented in the Terminology section of this chapter.

Each fund/center contains a self-balancing set of accounts in which cash and other resources, all related liabilities and residual balances, and changes therein, are recorded. At this time, except for some interfund payables, most liabilities are not recorded, as records are maintained on the cash basis. Transactions generated by the agency will almost entirely be those of recording revenue and expenditures. Yet all of the accounting entries made to the fund/centers are of importance and should necessarily concern the responsible agency.

An agency may have only a few fund/centers or may have many fund/centers for which it is responsible. These various fund/centers are used by the agency to properly account for its financial activity. Periodically, an agency should monitor the number and current activity of fund/centers in use. If a fund/center has been inactive for a period of two or more years, the agency should contact the Budget Agency as to the continued need for any inactive funds on hand. If the fund/center contains federal funds, the grantor must be contacted regarding any balance owed. When a fund/center is no longer necessary, contact your Budget Analyst concerning the elimination of the remaining balance.

Agency Numbers

An agency will generally have responsibility for several centers, each associated with a particular fund. It is possible, and even likely, that all centers assigned to an agency will be associated with the same fund, such as the general fund. A diagram which illustrates the relationship between the fund, center, and the responsible agency is shown on the next page. As the center must always be associated to the fund, throughout the manual these will be referred to as the fund/center.

All accounting records for the fund/centers are maintained by a distributional agency number. The distributional agency number is used with the fund/center number to identify the responsible entity. The distributional agency may be a component division or institution of a state agency. In such cases, the components are those which have been established in a manner to allow submission of documents directly to the Auditor of State. As the title implies, the Auditor's reports are submitted to the distributional agency assigned. Most reports will list, and provide grand totals for all fund/centers assigned to the distributional agency.

A functional agency number is also maintained by the system and appears in report headings. The functional agency may have several distributional agency number codes under its ultimate authority. In most cases, however, the distributional agency number is also that of the functional agency, as there is no component unit or division which operates an independent accounting department for state accounting. The functional agency number is presented as additional information and does not otherwise affect the Auditor's accounting system.

Objects

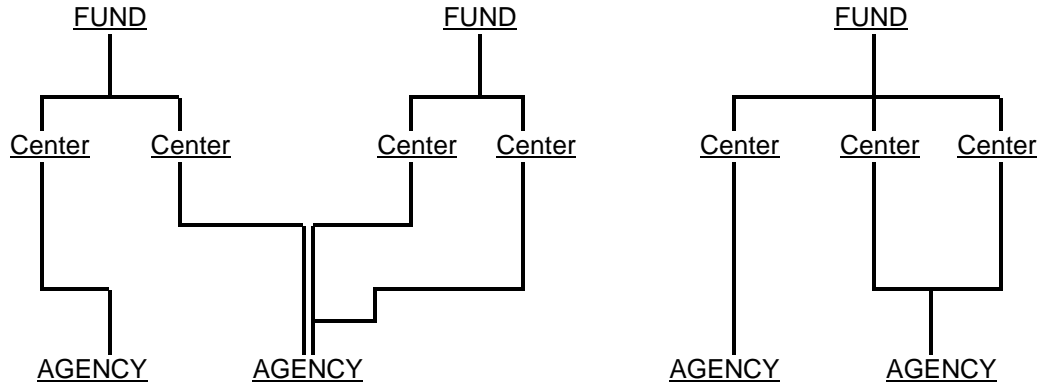
Within the chart of accounts for the State of Indiana, objects provide the means with which to record debit and credit information. Objects are the set of codes used to record and classify all transactions. Each object has been defined with a specific description used to classify the transaction entry.

The current system has a numeric designation to indicate the type of object. In addition to that of revenue and expenditure, there are balance sheet and budgetary types of objects. Revenue objects remain classified by source, and expenditures remain classified by the types of items purchased or services obtained. Allotment and encumbrance objects correspond to the expenditure objects.

Objects are the set of common classifications to be used throughout the budgeting, accounting, and reporting functions for the State of Indiana. Further detail regarding objects is provided later in this chapter. An Object Listing is provided in the appendix section of the manual.

ACCOUNT STRUCTURE

DIAGRAM OF FUND, CENTER AND AGENCY RELATIONSHIPS



ACCOUNT STRUCTURE DETAIL

The chart of accounts structure consists of three sections: FUND, CENTER, and OBJECT. On most forms and documents they will be written in the order of FUND/OBJECT/CENTER. The FUND/CENTER is the level where transactions are posted and balances maintained. Objects are the codes used to classify transactions.

The following explains the account structure detail for fund, center, and object.

FUND

A fund is established by statute or in response to specific operations or projects. See the section FUND TYPE at the end of this chapter for the definitions of the different fund types, the fund type codes, and the fund number and names.

CENTER

The center is the lowest level for which reports are produced and identifies responsibility of debit and credit. It is combined with a fund to form a fund/center posting relationship.

The center is a 12 digit right justified field. We are currently using only the first six digits of the field. The six digit field breaks down as follows:

X	digit 1	==>	Center Category
XXXX	digits 2,3,4,5	==>	Center Number
X	digit 6	==>	Prior Year Indicator

Center Category XXXXXX

The center category is the first digit. The first digit of the center indicates the type of center.

- 1 Operating
- 2 Non-Legislative Appropriations (First succeeding year for fund 4000).
- 3 Capital Projects
- 4 Biannual Appropriations (Torts for fund 4000).
- 5 Torts
- 6 Inmate Health
- 7 Refunds to Local Units

Center Number XXXXXX

The center number is four digits long. This number identifies the center in relation to the fund.

Prior Year Indicator XXXXXX

The prior year indicator is comprised of one digit. There are only two possibilities:

- 0 Current Year
- 1 Prior Year

Prior year centers (those centers ending with 1) indicate prior year encumbrance accounting on statutory appropriated fund/centers.

OBJECT

The object is the type and detail debit and credit information retained by the fund. The object is a six digit field. The six digit field breaks down as follows:

- X digit 1 ==> Indicative Character
- X digit 2 ==> Major Category
- XXX digit 3,4,5 ==> Minor Source or Minor Object Detail Account
- X digit 6 ==> Transfer Indicator

INDICATIVE CHARACTER XXXXXX

The indicative character is one digit long. The indicative character 'indicates' the type of object. Using standard accounting classifications, the indicative characters are as follows:

- 1 Assets
- 2 Liabilities
- 3 Fund Balance
- 4 Revenue
- 5 Expenditures
- 6 Estimated Revenue
- 7 Allotments
- 8 Encumbrances
- 9 Appropriations

MAJOR CATEGORY XXXXXX

The major category is a single digit field which informs you of the subsections that the object falls into based on the indicative character.

When used with an indicative number of 1 (assets), the following major categories are used:

- 1 Cash
- 2 Investments
- 3 Loans
- 4 Loans
- 5 Receivables
- 7 Property, Plant, and Equipment
- 9 Other Assets

When used with an indicative number of 2 (liabilities), the following major categories are used:

- 0 Payables
- 1 Leases

When used with an indicative number of 3 (fund balance), the following major categories are used:

- 1 Fund Balance Reserves
- 2 Designated for Appropriations
- 3 Designated for Allotments
- 4 Contributed Capital
- 5 Retained Earnings
- 6 Investor Fixed Assets
- 7 Non-Cash Reserve
- 8 Fund Balance Undesignated
- 9 Fund Balance Budgetary Cash

When used with an indicative number of 4 (revenue), the following major categories are used:

- 0 Taxes
- 1 Licenses/Permits/Franchise
- 2 Current Service Charges
- 3 Sales
- 4 Grants
- 5 Transfers
- 7 CMIA Interest
- 8 County Welfare Tax
- 9 All Others

When used with an indicative character of 5 (expenditures), the following major categories are used:

- 1 Personal Services
- 2 Services Other than Personal
- 3 Services by Contract
- 4 Materials/Parts/Supplies
- 5 Equipment
- 6 Lands/Structures

- 7 Grants/Subsidies/Refunds/Awards
- 8 In-State Travel
- 9 Out-of-State Travel

When used with an indicative character of 6 (estimated revenue), the following major categories are used:

- 0 Tax Estimated Revenue
- 1 Permits Estimated Revenue
- 2 Fines/Penalties Estimated Revenue
- 3 Sales Estimated Revenue
- 4 Federal Aid Estimated Revenue
- 5 Match/Grants Estimated Revenue
- 8 County Welfare Tax Transfer
Estimated Revenue
- 9 Miscellaneous Estimated Revenue

When used with an indicative number of 7 (allotments), the following major categories are used:

- 0 Any Type Expenditures
- 1 Personal Services
- 2 Services Other than Personal
- 3 Services by Contract
- 4 Materials/Supplies/Parts
- 5 Equipment
- 6 Land/Structures
- 7 Grants/Subsidies/Refunds/Awards
- 8 In-State Travel
- 9 Out-of-State Travel

NOTE: Allotment indicative characters correspond to expenditure indicative characters.

When used with an indicative number of 8 (encumbrances), the following major categories are used:

- 3 Services by Contract
- 4 Materials/Supplies/Parts
- 5 Equipment
- 6 Land/Structures
- 7 Grants/Subsidies/Refunds/Awards

NOTE: Encumbrance indicative characters correspond to expenditure and allotment indicative characters.

When used with an indicative character of 9 (appropriations), the following major categories are used:

- 0 Total Operating
- 1 Personal Services
- 2 Other Operating

MINOR OBJECT XXXXXX

This is a three digit field that provides more detail within the major category. The third digit is for expansion purposes and will be a zero until otherwise indicated.

TRANSFER INDICATOR XXXXXX

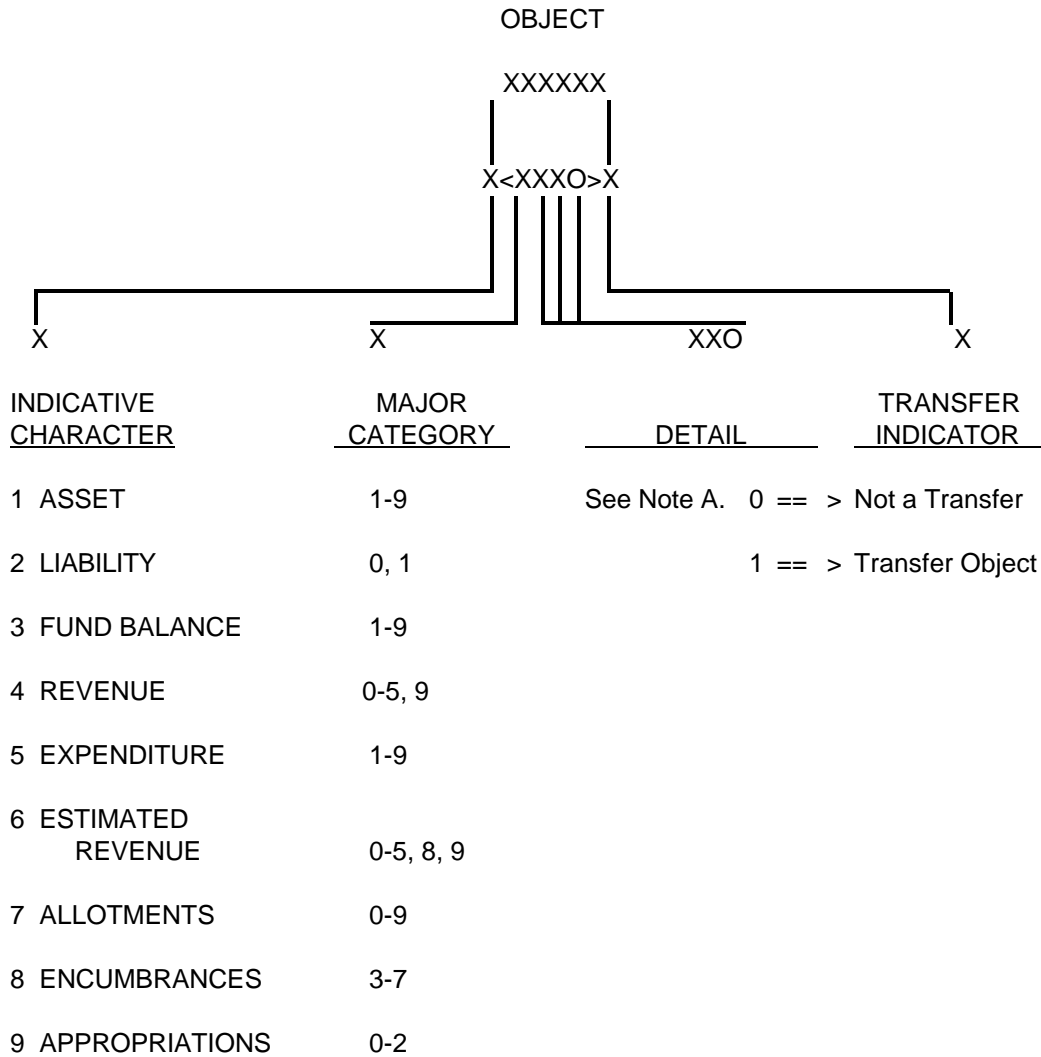
This is a one digit field that indicates whether the object is for a direct pay transaction or if the object is for a transfer transaction (such as interdepartment billings or allotment transfers). The codes for the last digit of the object number are as follows:

- 0 Direct Transactions
- 1 Transfer Transactions

AUDITOR OF STATE OF INDIANA
CHART OF ACCOUNT
RECORD LAYOUT
 ALL FUNDS EXCEPT 4000

FUND	OBJECT				CENTER		
Length Four Digits	Total Length Six Digits				Total Length Six Digits		
XXXX	X	X	XX0	X	X	XXXX	X
Fund Number	Indicative Character	Major Category	Detail	Transfers	Center Category	Center Number	Prior Year
	1 Asset 2 Liability 3 Fund Balance 4 Revenue 5 Expenditures 6 Estimated Revenue 7 Allotments 8 Encumbrances 9 Appropriations	Summary by Major Category within each of the nine Indicative Characters	Detail Indicator for each of the Major Characters	Only two possible codes: 0 - not a transfer 1 - transfer object	1 Operating 2 Non-Leg. Appropriations 3 Capital Projects 4 Biannual Appropriations 5 Torts 6 Inmate Health 7 Refunds Local Units		Only two possible codes: 0 - not a prior year center 1 - prior year center Used for prior year encumbrance accounting on statutory appropriated fund/centers.

ACCOUNT STRUCTURE DETAIL



NOTE A: See the Object List in Appendix C of the manual for the descriptions of major categories and object detail.

TRANSACTION ENTRY

Source Documents

Each accounting transaction entry to the State system is based upon information obtained from a source document. Certain of these documents, or forms, are completed by the agency. Others are determined by other agencies, specifically authorized as an oversight or provider of the particular transaction. Examples of the latter situation are Budget Agency allotments, and Department of Administration issuance of purchase orders for encumbrance.

All source documents will contain the following basic information for the transaction entry: the agency name and number; the affected fund/center; the object; the amount; and a document reference number. Some documents also require an indication of the debit or credit. Documents also may require additional information beyond the accounting entry such as a written description, signatures of the authorized parties, and payee data.

A summary of all source documents used in the State Accounting System is provided on the following pages. It is presented in alphabetical order of the document reference codes as shown on system reports. Refer to the Table of Contents for the location of further information or examples for each source document.

SUMMARY OF SOURCE DOCUMENTS
and
DOCUMENT REFERENCE CODES

Document
Reference
Code

Description

AAXXXXXX

AUDITOR ALLOTMENT

XXXXXX Auditor's Office assigned number.

Budgetary transaction made by Auditor's Office as requested by authorized agencies.

BAXXXXXX

BUDGET ALLOTMENT

XXXXXX Budget Agency assigned number.

Increase or decrease in funds available to an agency as determined by the Budget Agency. Agencies complete Request for Allotment or Allotment Transfer Request forms.

C###XXXXXX

CLAIM VOUCHER

Agency Number

XXXXXX Agency Assigned Document Number.

Grantee or vendor claim for payment for items or services not requiring purchase orders. Agency must submit claims in a batch, summarized on a Voucher Abstract document.

HV###IIDD

HIGH VOLUME BATCH

Agency Number

II Batch Identifier

DDD Julian Date

Agency submits payment information on personal computer disk or computer tape for the high volume warrant processing system. Transactions must be non-1099 reportable. High volume batches may be submitted for refunds of revenue, or expense category seven, grants, refunds, subsidies, and awards. The diskette schedule program may also be used for category two expenses, but cannot be used for payments to local units of government.

One approved claim voucher for the total batch amount is submitted with reference to the attached disk or tape. The agency retains supporting documentation, except for disks with expense category two.

Six additional digits are provided for the tape or disk sequence or record number. These are reported on warrant registers.

ID###XXXXX

INTER-DEPARTMENT BILL - Paper Document

Supplying or Billing Agency Number

XXXXX Agency Assigned Document Number

Transfer transaction between agencies.

IDIIXXXXXX INTER-DEPARTMENT BILL - Batch on Computer Tape

II Billing Agency System Identifier
Examples:
BC - Boise Cascade
TC - Telecommunications
XXXXXX Agency Assigned Document Number

Transfer transactions for items or services provided by one agency to another agency.

JVXXXXXX JOURNAL VOUCHER

XXXXXX Auditor's Office Assigned Document Number

Used to record an accounting entry, usually for an adjustment or error correction.

L####XXXXX SDO REIMBURSEMENT VOUCHER

Local Purchase Number
XXXXX Agency Assigned Document Number

Special disbursing officers (SDO) receive an advance of state funds to purchase and pay for certain types of agency expenditures, within single purchase limits. Invoices, paid from the advance, are submitted with Reimbursement Vouchers. Reimbursement Vouchers summarize expenses by object and by vendor, if 1099 Reportable. The Auditor of State records the information and issues a warrant to reimburse the SDO account.

MXXXXXXXXXX MATCHED PAYMENT OF PURCHASE ORDER

XXXXXXXXX Vendor Provided Invoice Number

State invoice form submitted by the vendor is matched to the original purchase order and the receiver copy. Matched payments reduce encumbrances, as the outstanding balance of purchase orders. Agency manually posts payment to the purchase order.

MXXXXXXE## PURCHASE ORDER OR PUBLIC WORKS ESCROW

XXXXXX Transportation or Public Works Contract Number
E## Escrow or Estimate Number

MXXXXXXP## VENDOR PAYMENT FOR TRANSPORTATION CONTRACT

XXXXXX Contract Number
P## Payment Number

POXXXXXXXXX PURCHASE ORDER

XXXXXXXXX Document number as issued by the Department of Administration.

Issued based upon Agency Requisition and procurement documentation. Different forms and series of purchase orders include: Standard Purchase Orders, Quantity Purchase Release for Quantity Purchase Agreements, Institution Food Orders, Highway Materials Orders, and Public Works Project Orders. The amount of the purchase order is encumbered, thus reducing available agency funds.

PRXXXXX

PAYROLL

XXXXX Year, Month, Date

Payroll Warrant Register issued by the Auditor's Office. Supported by agency prepared payroll certification and payroll voucher reports. These must agree to the Department of Personnel Staffing Report, Employee Attendance Reports, Employee Service Records (optional), and Record of Overtime or Compensatory Leave.

RCXXXXXX

REPORT OF COLLECTIONS

XXXXXX Document number applied by machine at Treasurer of State's Office. Form completed by Agency summarizing the treasury deposit. Further supported by agency records of official receipts, bank deposit slips, electronic wire transfer requests, etc.

S####XXXXX

SDO ADVANCE

Local Purchase Number
XXXXX Agency Assigned Document Number

Records the advance of state funds to a special disbursing officer for purchases and payments as specified on the Authority for Local Purchases. The Department of Administration issues the Authority, which requires the approval of the Governor and the Auditor of State.

T###XXXXX

TRAVEL VOUCHER

Agency Number
XXXXX Agency Assigned Document Number

Used to reimburse travel expenses of employees or officials. Agency must submit vouchers in a batch, summarized on a Voucher Abstract document.

WN#####

WARRANT NUMBER

Warrants are checks issued by the Auditor of State. Each of the following types of warrants has its own document number series.

1. Accounts Payable - issued with a stub
2. High Volume - no check stub
3. Welfare Mailers - sealed
4. Tax Refunds
5. Payroll

###IIYYDDDDXXXXXX

ACCOUNTS PAYABLE BATCH - TAPE PAY ENTITY

Agency Number
II Agency System Identifier
Examples:
ED - Education
RS - Road and Street
YYDDD Julian Date
XXXXXX Agency Assigned Document Number

###IYYDDDDXXXXXX**ACCOUNTS PAYABLE BATCH - TAPE PAY ENTITY (Continued)**

{The first 10 characters of the batch document number will summarize the totals on the General Ledger Activity Reports.}

Agency provides a computer tape for Auditor issuance of warrants with stubs for payee information needed. Used for high volume distributions.

__- ###NNYYDDDDXXXXXX VENDOR FILE PAYMENT PROGRAM DISK BATCH

__- Identifies the document type by the first letter of the pay entity code. The disk program can be used for the following document types:

<u>TYPE</u>	<u>PAY ENTITY</u>	<u>DOCUMENT</u>
A -	ATRA	Travel Voucher
B -	BOLP	Claim Voucher
D -	DSDO	SDO Reimbursement Voucher Non-1099 Reportable
L -	LAND	Land Acquisition Claim Voucher

###	Agency Number
NN	System Assigned Batch Identification Number
YYDDD	Year and Julian Date
XXXXXX	Record Number for Each Disk Transaction [Not Reported]

The agency enters transactions on a personal computer using the Auditor of State Vendor File Payment Program. Each document type is input on a separate branch. Documents from various agency fund/object/centers may be included. Supporting documents are submitted, with the disk, printout, and cover sheet, to the Auditor for warrant issuance.

ACCOUNTING RULES

The State accounting system uses accounting rules for the automatic generation of the related debit or credit entry and the applicable budgetary accounting entry. Accounting rules define the specific objects which will be posted automatically. The entire financial and budgetary accounting entry, therefore, does not have to be written out for every transaction. Accounting rules consistently specify the accounting entry to be made. Accounting rules are used for every transaction.

Accounting rules represent the accounting entry, or set of entries, which the system will use to record the transaction. As such, the accounting rule will change the fund/center object totals and generally will also directly impact the agency's budget. Agency management staff must develop a thorough working knowledge of the accounting rules in order to determine their proper use, application, and budgetary effect, with regard to all accounting entries. The accounting entries made to a fund/center remain the responsibility of agency management. As such, procedures of review and comparison of data should be practiced. With regard to accounting rules this is of particular importance for the manually input entries.

The accounting system automatically applies most of the accounting rules. However, for a few types of transactions the rules must be determined and manually input by the Auditor of State's staff. This is applicable to all journal voucher transactions and budget allotments.

Daily reports of transactions from the Auditor's Office will list the accounting rule used for each transaction posted to the fund/center.

The accounting rule format is two letters, which indicates the transaction source system, followed by two numbers, which indicates the specific transaction description. Accounting rules are abbreviated and classified by the following transaction source systems:

AP - ACCOUNTS PAYABLE

Accounting rules for expenditure transactions which result in a state warrant issued, other than payroll. It is also used for payables or receivables between fund/centers from a journal voucher transfer.

BC - BUDGETARY CONTROL

Accounting rules for report of collections, interdepartment bills and budgetary appropriation and allotment entries.

PR - PAYROLL

Accounting rules for state payroll transactions.

PS - PURCHASING

Accounting rule for purchase order encumbrances.

The accounting rule used is determined first by the transaction source system and then by the specific transaction description. For most transactions, the accounting rule is automatically selected by the computer system as determined by the transaction object or document type. The Auditor of State staff, however, must manually input all Budgetary Control, BC, type accounting rule entries, all journal voucher entries, and all entries for high volume (HV) warrant issuances. Journal voucher entries may use any accounting rule, regardless of source system, to effect the necessary accounting entry.

For purposes of explanation a few examples of the accounting rule functions are given here. In subsequent chapters, further details of each accounting rule will be provided with examples of report presentation.

Use of accounting rule AP-01 will be applied automatically by the computer for disbursements issued. The accounting entry AP-01 represents a debit to the expense object specified and a credit to cash. The expenditure will be reported, with the accounting rule applied, on the detail report Agency Available Funds Activity for the fund/center. The cash account object is not specifically reported except at month end, in summary form, on the Agency Object Trial Balance report for the fund/center. Likewise, for revenue received, an accounting rule specifies the entry of a debit to cash and credit to the revenue object listed by the agency. Revenue accounting rules are within the Budgetary Control source system and are prefixed BC. Depending upon the specific rule applied, an additional accounting entry to budgetary objects may be completed by the system. This would occur if the revenue for the fund/center is to be allotted or appropriated, as may be allowed by the Budget Agency. Again, the cash object activity will be reported on the monthly Agency Object Trial Balance report together with all objects' activity totals for the fund/ center. The revenue transaction will be listed on the Agency Revenue Activity daily report, with the accounting rule given. If the BC rule used specified a budgetary accounting entry to be made, then these transactions will be reported as well, on either the daily Agency Available Funds Activity report or the daily Agency Appropriation Activity report, as applicable. The same document reference and accounting rule will also be presented.

Various transactions' uses and applications of accounting rules are presented throughout the manual. A summary explanation of the accounting rules applied for each document type is presented in the Accounting Rule Reference on the following pages. A listing of the accounting rules and the associated accounting entry made by each is provided in Chapter 4, Budgetary Accounting.

ACCOUNTING RULE REFERENCE

BC ACCOUNTING RULES

For Report of Collections (or corrections of Report of Collections on a Journal Voucher request), the following accounting rules are used:

- 43 - When the fund/center has a 3 control code, revenue will be received.
- 44 - Refund of expenditure entry that increases cash and decreases the expenditure.
- 45 - When the fund/center has a 5 control code, revenue will be received and appropriated.
- 46 - When the fund/center has a 6 control code, revenue will be received and allotted.

For Inter-Department Billings (or corrections of ID-Bills on a Journal Voucher request), the following accounting rules are used:

- 23 - When the fund/center has a 3 control code, revenue will be received.
- 24 - Expenditure transaction. The fund/center control is irrelevant.
- 25 - When the fund center has a 5 control code, revenue will be received and appropriated.
- 26 - When the fund center has a 6 control code, revenue will be received and allotted.

For Journal Voucher transfer requests that require cash to also be transferred, use the following accounting rule:

- 44 - Will create an offset cash transaction.

For Journal Voucher transfer requests that do not require cash to also be transferred, use the following accounting rule:

- 00 - Will not offset any type of a transaction.

The following rules are assigned by the Auditor's Office based on specific transactions:

- B1 - Side 1 of an appropriation. Reduces the fund balance of the surplus center.
- B2 - Side 2 of an appropriation. Increases the fund balance of the appropriate center.

AP ACCOUNTING RULES

The following rules are assigned by the Auditor's Office based on specific transaction types:

- 01 - Expense side of a transaction.
- 02 - Reduction of Purchase Order encumbrance when making payment.

- 05 - Cash side of a transaction.
- 13 - Payable side of a transaction.
- A3 - Refund of revenue. This is based on the center control.
- A5 - Refund of revenue received and appropriated. This is based on the center control.
- A6 - Refund of revenue received and allotted. This is based on the center control.

PR ACCOUNTING RULES

The payroll accounting rules are assigned by the Auditor's Office based on the type of earnings, taxes, or deductions.

PS ACCOUNTING RULES

The following rule is assigned by the Auditor's Office:

- 02 - Purchase order encumbrance.

SYSTEM REPORTS OVERVIEW

Description of Reports

The accounting system for the State of Indiana generates daily detail transaction reports and summary total reports for each fund/center and distributional agency. The daily detail reports are furnished each day for which there are applicable transactions. The daily detail reports are:

1. Agency Revenue Activity Report
Lists revenue, refunds, and transfer of revenue transaction detail.
2. Agency Appropriation Activity Report
Lists appropriation, transfers, and allotted appropriations transaction detail.
3. Agency Available Funds Activity Report
Lists allotment, expenditure, and encumbrance transaction detail.

The summary totals reports are:

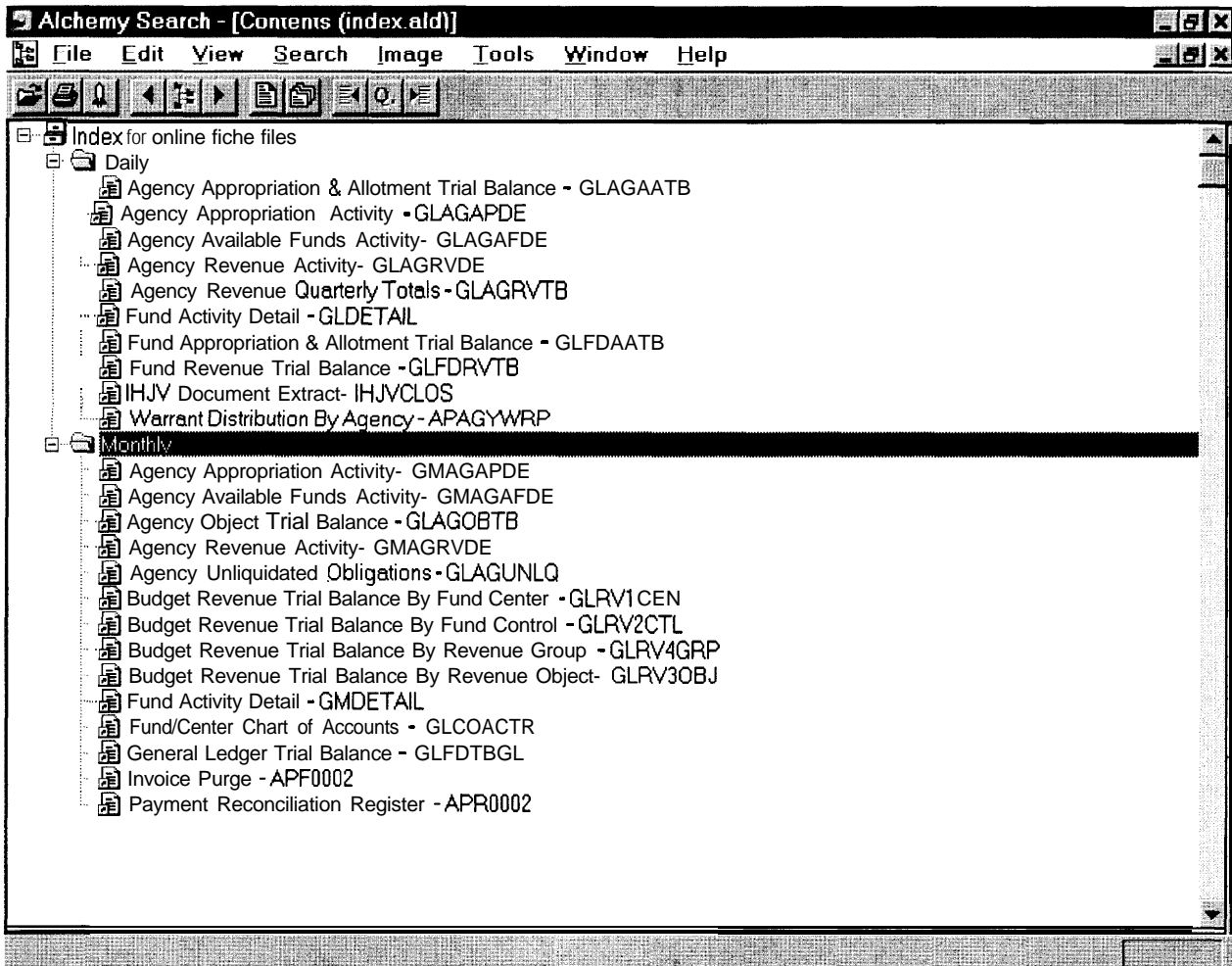
1. Agency Revenue Quarterly Totals Report
Provides quarterly totals to date for each revenue object for each center. A grand total for the agency is also listed. The report is issued quarterly.
2. Agency Appropriation and Allotment Trial Balance Report
Provides the fiscal year to date totals of appropriations, appropriation balance, allotments, expenditures, encumbrances, and allotment balance for each center and grand total for the agency. The report is issued monthly.
3. Agency Object Trial Balance Report
This report is issued monthly. It provides the month to date and year to date totals of each object and object category for the fund/center. Categories include: assets, liabilities, fund balance, revenues, expenses, appropriations, allotted appropriations, allotments, encumbrances, and budgetary (fund balance or reserves).
4. Appropriation Allotment Fund Checking Report
Lists Appropriations, Appropriation Balance, Allotments, Expenditures, Encumbrances, and Allotment Balance by fund/center for objects 51XXXX and 52XXXX-59XXXX. This report is issued daily.

The activity reports listed above contain all transactions recorded to object classes 4, 5, 7, 8 and 9 (revenue, expenditures, allotments, encumbrance and appropriations), except for budgetary fund balance and reserve for encumbrances, 980000 and 981000, respectively. Entries to object classes 1, 2, and 3 (assets, liabilities, and fund balance) are omitted from all activity detail reports. The total amounts recorded to all object codes, however, are given on the agency object trial balance report. Given an understanding of the accounting entries, as specified by the accounting rules, the effect to the omitted class objects may be readily ascertained through review of the activity reports.

For those centers with statutory appropriations, separate sets of reports are issued for activity associated with the prior fiscal year. The fund/center number is differentiated for the "prior year" activity by a "1" as the last digit instead of a "0" for current year transactions. As such, separate transaction reports will be generated. The total summary information, however, is presented simultaneously on the Agency Appropriation and Allotment Trial Balance Report, which readily facilitates the combining of data.

The accounting system reports are also produced on a monthly basis in order to provide a comprehensive source of data. The monthly transaction detail reports will list and summarize all activity previously given on the daily reports. The summary report and trial balance report will reflect total amounts as of the month end. At fiscal year end, each monthly report for a fund/center will be reproduced in a chronological sequence for the purpose of a comprehensive annualized presentation.

The above reports are available through Alchemy on CD or on-line. Each agency receives the reports quarterly on CD. Alchemy is available on-line with an appropriate ID and password from the Auditor of State's office. Below is the index of the reports on Alchemy.



In addition to the reports listed above, the following reports will be distributed to agencies on paper:

Report Title	Description
Warrant Listing	List of warrants issued for the fund/center which accompanies the warrants returned to agency for distribution.

<u>Report Title</u>	<u>Description</u>
Payroll Warrant Register	List of payroll warrants or direct deposits issued. The register is distributed to the agency together with the payroll.
Fixed Asset Master Listing	List of equipment and fixtures owned by the state, for which the agency is responsible.

Agency Responsibility for Reported Information

The agency shares the responsibility for the information recorded on the state accounting system maintained by the Auditor of State. Reliance should be placed on the accounting system for an accurate accumulation of totals presented on reports and proper posting of the system generated accounting entries. However, agencies must perform a cursory review of the report information and make comparisons to the documents.

Documents returned to the agency should be checked to the reports to insure:

- (a) All required documents are included.
- (b) The documents are posted accurately.
- (c) The documents belong to the fund/center to which they are posted.

Any errors should be immediately reported to the Auditor of State's Accounting Office for appropriate corrective action. Journal Voucher (JV) entries are used by the Auditor of State to make corrections and these will appear on subsequent reports.

AGENCY REVENUE ACTIVITY REPORT

This detail transaction report is issued for each day which had applicable transactions recorded. It lists revenue, refunds, and transfer of revenue transaction detail for the center (agency account). Major revenue object totals and center totals of the revenues, refunds, and transfers are provided. Transactions and totals are only for the period reported.

The explanation of the report content and a sample report follow. Further examples and discussion of the revenue transactions is provided in Chapter 3 - Accounting for Revenue.

1. Standard Heading

This appears on every report produced from the General Ledger System. It includes the following information:

Line 1 INDIANA AUDITOR OF STATE

Line 2 Report ID

Report Name

Page Number

Line 3 Run Date and Time (system date and time)

FROM/THROUGH Date (posting effective date)

Line 4 Agency Number and Name

Fund/Center Number and Center Name

Seven digit number as follows:

X - digit 1 ==> Fund/Center Control Number

XXX - digits 2,3,4 ==> Distributional Agency Number

XXX - digits 5,6,7 ==> Functional Agency Number

X - letter ==> Funds Checking Indicator, when applicable

2. **Column Headings**

These appear on every report produced from the General Ledger System. The column heading describes the information that will be located in that column, as may be applicable to each transaction listed.

3. **Body of Report**

Provides the detail for each transaction recorded for the period reported.

EFF DATE (Effective Date)

The date on which the transaction on that line was posted. The date is MM/DD/YY format.

DOC. REF.# (Document Reference Number)

This identifies the document that generated the transaction on the line. A complete listing of appropriate document reference number follows the report documentation.

AUDIT ID

This identifies the reference number in which the transaction can be located in the Audit File (through online inquiry in Financial Controller). Transactions are summarized by fund/object/center so there may be many detail transactions that make up a particular posting transaction.

A RULE (Accounting Rule)

This identifies the source system and accounting rule attached to the transaction. See Accounting Rule Reference.

Pos. 1 & 2.....Source System

AP = Accounts Payable

BC = Budgetary Control

PR = Payroll

PS = Purchasing

Pos. 3 & 4.....Accounting Rule Identifier

OBJECT

This is the object number being posted on that line. This report lists the transactions recorded for Class 4 - Revenue Objects.

MISC. REF.# (Miscellaneous Reference Number)

This identifies miscellaneous revenue information to be defined at a later date.

WN. REF.# (Warrant Reference Number)

This identifies the warrant number for refunds of revenue.

REVENUES

Any revenue activity during the period defined in the standard heading of the report will appear in this column.

REFUNDS

Any refund of revenue activity during the period defined in the standard heading of the report will appear in this column.

TRANSFERS

Any revenue transfer activity during the period defined in the standard heading of the report will appear in this column.

4. **Report Totals**

POINT TOTAL

These are the activity totals of each column for each revenue object category for the period defined in the standard heading of the report.

CENTER TOTAL

These are the activity totals of each column for the fund/ center for the period defined in the standard heading of the report.

REPORT ID : OM-AGRVDK

RUN DATE 12/31/1999 03:22:43

AGENCY 300 NATURAL RESOURCES, DEPT. OF

INDIANA AUDITOR OF STATE

AGENCY REVENUE ACTIVITY

12/01/1999 THRU 12/31/1999

FUND CENTER 1000 103000 ADMINISTRATION GENERAL

PAGE 1

3300300

EFF DATE	DOC. REF.#	AUDIT ID	ARULE	OBJECT	MISC.REF#	NM. REF.#	REVENUES	REFUNDS	TRANSFERS
12/01/1999	RC242731	*OLA002450	BC43	411000			92.00	.00	.00
12/01/1999	RC242724	*OLA002458	BC43	411100			5,500.00	.00	.00
12/02/1999	RC242873	*OLB002781	BC43	411000			35.00	.00	.00
12/02/1999	RC242870	*OLB002789	BC43	411100			2,300.00	.00	.00
12/03/1999	RC242996	*OLC001450	BC43	411000			49.00	.00	.00
12/03/1999	RC242998	*OLC001454	BC43	411100			1,900.00	.00	.00
12/06/1999	RC243109	*OLF004041	BC43	411100			1,900.00	.00	.00
12/07/1999	RC243227	*OLG001710	BC43	411000			824.50	.00	.00
12/07/1999	RC243223	*OLG001729	BC43	411100			5,300.00	.00	.00
12/08/1999	RC243364	*OLH001974	BC43	411000			30.00	.00	.00
12/09/1999	RC243507	*OLI001791	BC43	411000			23.00	.00	.00
12/09/1999	RC243508	*OLI001805	BC43	411100			1,700.00	.00	.00
12/13/1999	RC243765	*OLM002043	BC43	411000			60.00	.00	.00
12/13/1999	RC243762	*OLM002046	BC43	411100			6,600.00	.00	.00
12/14/1999	RC243964	*OLN001699	BC43	411000			266.00	.00	.00
12/14/1999	RC243963	*OLN001714	BC43	411100			3,400.00	.00	.00
12/15/1999	RC244067	*OLO002681	BC43	411000			1,230.00	.00	.00
12/15/1999	RC244062	*OLO002689	BC43	411100			1,800.00	.00	.00
12/17/1999	RC244320	*OLQ001934	BC43	411000			3,854.50	.00	.00
12/17/1999	RC244313	*OLQ001937	BC43	411100			4,850.00	.00	.00
12/20/1999	RC244491	*OLT002052	BC43	411000			1,710.00	.00	.00
12/20/1999	RC244490	*OLT002065	BC43	411100			2,300.00	.00	.00
12/21/1999	RC244557	*OLU001362	BC43	411000			1,127.50	.00	.00
12/21/1999	RC244554	*OLU001371	BC43	411100			3,500.00	.00	.00
12/22/1999	RC244753	*OLV001097	BC43	411000			1,860.00	.00	.00
12/22/1999	RC244749	*OLV001110	BC43	411100			500.00	.00	.00
12/27/1999	RC244924	*OL0002188	BC43	411000			4,800.00	.00	.00
12/28/1999	RC245033	*OL1002340	BC43	411000			87.00	.00	.00
12/29/1999	RC245213	*OL2002493	BC43	411100			2,300.00	.00	.00
12/30/1999	RC245355	*OL3001997	BC43	411000			5,260.00	.00	.00
12/30/1999	RC245356	*OL3002001	BC43	411100			7,700.00	.00	.00
POINT TOTAL							72,858.50	.00	.00
12/20/1999	RC244488	*OLT002103	BC43	421300			8,844.24	.00	.00
12/28/1999	RC245029	*OL1002423	BC43	421300			397.02	.00	.00
POINT TOTAL							9,241.26	.00	.00
12/08/1999	RC243367	*OLH002015	BC43	490000			37.25	.00	.00
POINT TOTAL							37.25	.00	.00
CENTER TOTAL							82,137.01	.00	.00

AGENCY REVENUE QUARTERLY TOTALS REPORT

This report is issued daily in conjunction with the agency revenue activity report. For each center the amount of total net revenue is listed for each quarter to-date, for each revenue object. Totals are reported for each quarter by center with a grand total for the agency given as well.

1. Standard Heading

This appears on every report produced from the General Ledger System. It includes the following information:

Line 1 INDIANA AUDITOR OF STATE
Line 2 Report ID
Report Name
Page Number
Line 3 Run Date and Time - (system date and time)
AS OF Date - (posting effective date)
Line 4 Agency Number and Name

2. Column Headings

These appear on every report produced from the General Ledger System. The column heading describes the information that will be located in that column.

3. Body of Report

CO ID (Company ID)

This identifies the fund numbers being reported on.

CENTER ID

This identifies the center numbers being reported on.

ACCOUNT ID

This identifies the object numbers being reported on.

QUARTER (1 THROUGH 4) ACTIVITY

These amounts are the balances of revenue activity per quarter for each fund/object/center. A fund/center total is included.

REPORT ID : GL-AGRTD
 RUN DATE 12/30/1999 19:44:24

INDIANA AUDITOR OF STATE
 AGENCY REVENUE QUARTERLY TOTALS
 AS OF 12/31/1999

PAGE

AGENCY 022 SUPREME COURT						
FUND	CENTER ID	OBJECT ID	QUARTER 1 ACTIVITY	QUARTER 2 ACTIVITY	QUARTER 3 ACTIVITY	QUARTER 4 ACTIVITY
1000	100220	490100	172.53	.00	.00	.00
1000	100220	490101	405.00	.00	.00	.00
			577.53	.00	.00	.00
1000	100260	496000	187,870.25	203,913.00	.00	.00
1000	100260	496500	2,724.67	2,957.44	.00	.00
			190,594.92	206,870.44	.00	.00
1000	100290	490100	1,050.00	900.00	.00	.00
			1,050.00	900.00	.00	.00
1000	100360	490101	2,335.00	.00	.00	.00
			2,335.00	.00	.00	.00
1000	210220	490000	.00	4,180.00	.00	.00
			.00	4,180.00	.00	.00
2390	102200	490000	.00	49,996.69	.00	.00
			.00	49,996.69	.00	.00
6000	114600	491800	209,050.00	138,935.00	.00	.00
			209,050.00	138,935.00	.00	.00
6000	217400	421000	39,000.00	34,000.00	.00	.00
			39,000.00	34,000.00	.00	.00
6000	234700	490000	4,054.31	1,535.84	.00	.00
			4,054.31	1,535.84	.00	.00
6000	246600	442500	12,500.00	12,500.00	.00	.00
			12,500.00	12,500.00	.00	.00
6000	150300	440501	11,766.67	.00	.00	.00
6000	150300	446501	10,233.33	.00	.00	.00
			22,000.00	.00	.00	.00
6000	160400	491800	.00	6,000.00	.00	.00
			.00	6,000.00	.00	.00

AGENCY APPROPRIATION ACTIVITY REPORT

This report lists appropriation, transfers, and allotted appropriations transactions detail for the center. These are Class 9 objects. The report is issued on a daily basis as transactions occur. Subtotals are listed for each object and a grand total is reported for the center, for the period of the report only.

The explanation of the report content and a sample report follow. Further examples and discussion of budgetary accounting is provided in Chapter 4 - Budgetary Accounting. Also, see the sample of the summary of this information contained in the Agency Appropriation and Allotment Trial Balance Report.

1. Standard Heading

This appears on every report produced from the General Ledger System. It includes the following information:

Line 1 INDIANA AUDITOR OF STATE

Line 2 Report ID

Report Name

Page Number

Line 3 Run Date and Time (system date and time)

FROM/THROUGH Date (posting effective date)

Line 4 Agency Number and Name

Fund/Center Number and Center Name

Seven digit number as follows:

X - digit 1 ==> Fund/Center Control Number

XXX - digits 2,3,4 ==> Distributional Agency Number

XXX - digits 5,6,7 ==> Functional Agency Number

X - letter ==> Funds Checking Indicator, when applicable

2. Column Headings

These appear on every report produced from the General Ledger System. The column heading describes the information that will be located in that column.

3. Body of Report

EFF DATE (Effective Date)

The date on which the transaction on that line was posted. The date is MM/DD/YY format.

DOC. REF.# (Document Reference Number)

This identifies the document that generated the transaction on the line. A complete listing of appropriate document reference numbers follows the report documentation.

AUDIT ID

This identifies the reference number in which the transaction can be located in the Audit File (through online inquiry in Financial Controller). Transactions are summarized by fund/object/center so there may be many detail transactions that make up a particular posting transaction.

A RULE (Accounting Rule)

This identifies the source system and accounting rule attached to the transaction. See Accounting Rule Reference.

Pos. 1 & 2.....Source System

AP = Accounts Payable

BC = Budgetary Control

PR = Payroll

PS = Purchasing

Pos. 3 & 4.....Accounting Rule Identifier

OBJECT

This is the object number being posted on that line. This report lists transactions for most Class 9 objects.

MISC. REF.# (Miscellaneous Reference Number)

This identifies miscellaneous appropriation information to be defined at a later date.

WN. REF.# (Warrant Reference Number)

This identifies the warrant number for refunds of revenue that automatically appropriates (5 control centers). See Center Control Reference described in Chapter 3 - Accounting for Revenue.

APPROPRIATIONS

Any appropriation activity during the period defined in the standard heading of the report will appear in this column.

TRANSFERS

Any appropriation transfer activity during the period defined in the standard heading of the report will appear in this column.

ALLOTMENTS

Any allotted appropriation activity during the period defined in the standard heading of the report will appear in this column.

4. Report Totals**POINT TOTAL**

These are the activity totals of each column for each appropriation category for the period defined in the standard heading of the report.

CENTER TOTAL

These are the activity totals of each column for the fund/ center for the period defined in the standard heading of the report.

REPORT ID : GM-AGAPDE
 RUN DATE 12/31/1999 03:32:58

INDIANA AUDITOR OF STATE
 AGENCY APPROPRIATION ACTIVITY
 12/01/1999 THRU 12/31/1999

PAGE 1

AGENCY 300 NATURAL RESOURCES, DEPT. OF				FUND CENTER 1000 103000 ADMINISTRATION GENERAL				3300300	
EFF DATE	DOC. REF.#	AUDIT ID	ARULE	OBJECT	MISC.REF#	WS. REF.#	APPROPRIATIONS	TRANSFERS	ALLOTMENTS
12/30/1999	BA007165	*OL3003674	BC00	915000			.00	.00	1,485,924.00
				POINT TOTAL			.00	.00	1,485,924.00
12/30/1999	BA007165	*OL3003818	BC00	925000			.00	.00	325,180.00
				POINT TOTAL			00	00	325,180.00
				CENTER TOTAL			.00	.00	1,811,104.00

AGENCY AVAILABLE FUNDS ACTIVITY REPORT

This report of expenditure, encumbrance, and allotment transactions for the center is issued on a daily basis as transactions occur. These transactions are those of object classes 5, 7, and 8. For the period reported, totals of each of these transaction types are given for the center, with subtotals presented for each category (point) within the object classification.

The explanation of the report content and a sample report follow. Further examples and discussion of expenditures is provided in Chapter 5 - Accounting for Expenditures. A discussion of budgetary accounting is provided in Chapter 4 - Budgetary Accounting. Also, see the sample of the summary of this information contained in the Agency Appropriation and Allotment Trial Balance Report.

1. Standard Heading

This appears on every report produced from the General Ledger System. It includes the following information:

Line 1 INDIANA AUDITOR OF STATE

Line 2 Report ID

Report Name

Page Number

Line 3 Run Date and Time - (system date and time)

FROM/THROUGH DATE - (posting effective date)

Line 4 Agency Number and Name

Fund/Center Numbers and Center Name

Seven digit number as follows:

X - digit 1 ==> Fund/Center Control Number

XXX - digits 2,3,4 ==> Distributional Agency Number

XXX - digits 5,6,7 ==> Functional Agency Number

X - letter ==> Funds Checking Indicator, when applicable

2. Column Headings

These appear on every report produced from the General Ledger System. The column heading describes the information that will be located in that column.

3. Body of Report

EFF DATE (Effective Date)

The date on which the transaction on that line was posted. The date is MM/DD/YY format.

DOC. REF.# (Document Reference Number)

This identifies the document that generated the transaction on the line. A complete listing of appropriate document reference numbers follows the report documentation.

AUDIT ID

This identifies the reference number in which the transaction can be located in the Audit File (through online inquiry in Financial Controller). Transactions are summarized by fund/object/center so there may be many detail transactions that make up a particular posting transaction.

A RULE (Accounting Rule)

This identifies the source system and the accounting rule attached to the transaction. See Accounting Rule Reference.

Pos. 1 & 2.....Source System

AP = Accounts Payable

BC = Budgetary Control

PR = Payroll

PS = Purchasing

Pos. 3 & 4.....Accounting Rule Identifier

OBJECT

This is the object number being posted on that line.

MISC. REF.# (Miscellaneous Reference Number)

This identifies purchase order numbers for transactions related to purchase orders.

WN. REF.# (Warrant Reference Number)

This identifies the warrant number for expenditures and refunds of revenue that automatically allots (6 control centers). See Center Controls Reference.

ALLOTMENTS

Any allotment activity during the period defined in the standard heading of the report will appear in this column.

EXPENDITURES

Any expense activity during the period defined in the standard heading of the report will appear in this column.

ENCUMBRANCES

Any encumbrance activity during the period defined in the standard heading of the report will appear in this column.

4. Report Totals**POINT TOTAL**

These are the activity totals by major point category for each column for the period defined in the standard heading of the report.

CENTER TOTAL

These are the activity totals of each column for the fund/ center for the period defined in the standard heading of the report.

REPORT ID : OM-ACAYDE

RUN DATE 12/31/1999 02:53:11

AGENCY 300 NATURAL RESOURCES, DEPT. OF

INDIANA AUDITOR OF STATE
AGENCY AVAILABLE FUNDS ACTIVITY
12/01/1999 THRU 12/31/1999

PAGE 1

FUND CENTER 1000 375330 VARIOUS RESERVOIR INFRASTRUCTURE6300300

EFF DATE	DOC. REF.#	AUDIT ID	ARULE	OBJECT	MISC.REF#	WN. REF.#	ALLOTMENTS	EXPENDITURES	ENCUMBRANCES
12/01/1999	PR991201	*OK3005757	PR1G	510101			.00	1,450.00	.00
12/01/1999	B-999WC01300	*OLA000430	AP01	512000		016418078	.00	285.70	.00
12/01/1999	PR991201	*OK3005863	PR2A	515001			.00	110.92	.00
12/15/1999	PR991215	*OLN004645	PR1G	510101			.00	2,035.00	.00
12/15/1999	PR991215	*OLN004750	PR2A	515001			.00	157.21	.00
12/29/1999	PR991229	*OL1005367	PR1G	510101			.00	2,150.00	.00
12/29/1999	B-999WC01300	*OL2000442	AP01	512000		016454403	.00	571.52	.00
12/29/1999	PR991229	*OL1005475	PR2A	515001			.00	164.48	.00
POINT TOTAL							.00	6,944.83	.00
12/15/1999	C-7148	*OLO000658	AP01	537000	99750318	016435750	.00	22,522.40	.00
12/15/1999	C-7148	*OLO000985	AP02	837000	99750318	51750261	.00	.00	22,522.40-
12/27/1999	B-C300000679	*OL0000497	AP01	534600		016448502	.00	2,860.00	.00
12/29/1999	C-4	*OL2000629	AP01	537000	00750198	000565928	.00	13,454.40	.00
12/29/1999	C-4	*OLO000899	AP02	837000	00750198	51905399	.00	.00	13,454.40-
POINT TOTAL							.00	38,836.80	35,976.80-
12/27/1999	C-00750344	*OLO003978	PS02	860200	00750344		.00	.00	142,865.00
POINT TOTAL							.00	.00	142,865.00
CENTER TOTAL							.00	45,781.63	106,888.20

AGENCY APPROPRIATION AND ALLOTMENT TRIAL BALANCE

This daily report gives year-to-date center and agency grand totals for appropriations, appropriation balance, allotments, expenditures, encumbrances, and the allotment balance. If the center has been designated with a control number of 3 or 5, then the totals are also presented for each object category.

The Agency Appropriation and Allotment Trial Balance report functions as a summary of the accumulation of transactions reported on the Agency Appropriation Activity and Agency Available Funds Activity reports.

1. Standard Heading

This appears on every report produced from the General Ledger System. It includes the following information:

Line 1 INDIANA AUDITOR OF STATE
Line 2 Report ID
Report Name
Page Number
Line 3 Run Date and Time - (system date and time)
AS Off date - (posting effective date)
Line 4 Agency Number and Name

2. Column Headings

These appear on every report produced from the General Ledger System. The column heading describes the information that will be located in that column.

3. Body of Report

AGY (Agency)

This identifies the agency number that is attached to the fund/ center. This will match the agency number in the heading of the report.

FUND

This identifies the fund number being reported on.

CENTER

This identifies the center number being reported on.

PT (Point)

These numbers represent the major points that the transactions are being posted to. Valid points are 0 through 9. An asterisk (*) in this column represents the total for the fund/center.

CTL (Control)

The number in the total line for each fund/center represents the control number for the fund/center. Fund/center controls dictate how revenue is distributed, at what level spending is controlled, and how the fund/center will close at year-end. Valid controls are 3, 5, and 6. See Center Control Codes in Chapter 4.

APPROPRIATIONS

This column represents the year-to-date total appropriation amounts (including appropriation transfers) for each fund/ center. Appropriations post to 0, 1, or 2 major points.

APPR BALANCE (Appropriation Balance)

This column represents the year-to-date appropriation balance for each fund/center. The balance reflects the total appropriations (including appropriation transfers) LESS any allotted appropriations.

ALLOTMENTS

This column represents the year-to-date total allotment amounts (including allotment transfers) for each fund/center. Allotments post to either 0 OR detail 1 through 9 major points.

EXPENDITURES

This column represents the year-to-date total expenditure amounts for each fund/center. Expenditures will be broken down into major points for fund/centers with a 3 or 5 control. Fund/centers with a 6 control reflect total expenditures.

ENCUMBRANCES

This column represents the year-to-date total encumbrance amounts for each fund/center. Encumbrances will be broken down into major points for fund/centers with a 3 or 5 control. Fund/centers with a 6 control reflect total encumbrances.

ALLOT BALANCE (Allotment Balance)

This column represents the year-to-date allotment balance amounts for each fund/center. The balance reflects the total allotments LESS expenditures LESS encumbrances.

REPORT ID : OL-AGAATS
 RUN DATE 12/30/1999 19:43:47
 AGENCY 062 PUBLIC RECORDS COMMISSION

INDIANA AUDITOR OF STATE
 AGENCY APPROPRIATION & ALLOTMENT TRIAL BALANCE
 AS OF 12/31/1999

PAGE 1

AGY FUND CENTER P C T T L	APPROPRIATIONS	APPR BALANCE	ALLOTMENTS	EXPENDITURES	ENCUMBRANCES	ALLOT BALANCE
062 1000 100630 1	1,410,093.00	.00	1,410,093.00	639,638.30	.00	770,454.70
062 1000 100630 2	155,293.00	27,448.00	13,486.00	8,490.23	.00	4,995.77
062 1000 100630 3	.00	.00	67,513.00	14,410.17	8,098.25	45,004.58
062 1000 100630 4	.00	.00	41,445.00	10,384.41	.00	31,060.59
062 1000 100630 5	.00	.00	11.00	46.28	.00	35.28
062 1000 100630 7	.00	.00	1,000.00	2,181.42	.00	1,181.42
062 1000 100630 8	.00	.00	1,300.00	364.40	.00	1,135.60
062 1000 100630 9	.00	.00	2,800.00	2,340.82	.00	459.18
062 1000 100630 * 3	1,565,296.00	27,448.00	2,537,848.00	677,856.03	8,098.25	851,893.72
062 1000 100631 3	.00	.00	13,111.01	10,324.40	2,571.15	215.46
062 1000 100631 4	.00	.00	84.00	.00	.00	84.00
062 1000 100631 5	.00	.00	2,326.00	2,118.00	208.00	.00
062 1000 100631 * 3	.00	.00	15,521.01	12,442.40	2,779.15	299.46
062 1000 217330 0	147,041.60	37,541.60	109,500.00	.00	.00	109,500.00
062 1000 217330 1	.00	.00	.00	15,285.54	.00	15,285.54
062 1000 217330 2	.00	.00	.00	9.06	.00	9.06
062 1000 217330 3	.00	.00	.00	35,660.31	.00	35,660.31
062 1000 217330 4	.00	.00	.00	35,390.57	1,671.00	37,061.57
062 1000 217330 5	.00	.00	.00	922.66	.00	922.66
062 1000 217330 * 3	147,041.60	37,541.60	109,500.00	107,268.14	1,671.00	560.86
062 1000 217331 3	.00	.00	693.00	.00	.00	693.00
062 1000 217331 4	.00	.00	6,637.92	6,398.87	239.04	.01
062 1000 217331 * 5	.00	.00	7,332.92	6,398.87	239.04	693.01
062 6000 101300 * 6	.00	.00	26.30	.00	.00	26.30
062 6000 101400 * 6	.00	.00	7.48	.00	.00	7.48
062 AGENCY TOTAL	1,712,337.60	64,989.60	1,670,235.71	803,965.44	12,787.44	853,482.83

AGENCY OBJECT TRIAL BALANCE

This report is issued monthly for each fund/center. It provides the total amount recorded to each object, for the month and for the fiscal year-to-date and subtotals by object category. These object categories include those of assets, liabilities, fund balance, and budgetary fund balance or reserves, which are not otherwise included on reports to agencies. The entries to these objects are shown by the accounting rules applied to transactions, as well as by known object relationships. The report demonstrates that balanced accounting entries were made for the center and provides totals for each particular object.

IMPORTANT NOTE:

Proceed with caution when reviewing this report. Keep in mind that this report **does not provide the available budget balance**. The available balances are as shown on the Agency Appropriation and Allotment Trial Balance report. This Agency Object Trial Balance report is designed to summarize the total accounting entries made to each object code for the center. The available balance may be calculated by subtracting total expenses and encumbrances from allotments. The "Budgetary" object category also is not the budget balance available to the agency. It simply facilitates balanced budget accounting entries for the center. Also, the cash presented is as defined for fund accounting entries, and does not pertain to a bank balance or the available budget balance. Further discussion of cash and fund balance is provided in Chapter 4, Budgetary Accounting.

The explanation of the report content and a sample report follow.

1. Standard Heading

This appears on every report produced from the General Ledger System. It includes the following information:

Line 1 INDIANA AUDITOR OF STATE
Line 2 Report ID
Report Name
Page Number
Line 3 Run Date and Time - (system date and time)
AS OF Date - (posting effective date)
Line 4 Agency Number and Name
Fund/Center Numbers and Center Name
Seven digit number as follows:
X - digit 1 ==> Fund/Center Control Number
XXX - digits 2,3,4 ==> Distributional Agency Number
XXX - digits 5,6,7 ==> Functional Agency Number
X - letter ==> Funds Checking Indicator, when applicable

2. Column Headings

These appear on every report produced from the General Ledger System. The column heading describes the information that will be located in that column.

3. **Body of Report**

CATEGORY

The title in which the following block of transaction balances is categorized. Each block includes a total by category. The categories are as follows:

ASSETS	Objects begin with a <u>1</u> .
LIABILITIES	Objects begin with a <u>2</u> .
FUND BALANCE	Objects begin with a <u>3</u> .
REVENUES	Objects begin with a <u>4</u> .
EXPENSES	Objects begin with a <u>5</u> .
EST. REVENUE	Objects begin with a <u>6</u> .
ALLOTMENTS	Objects begin with a <u>7</u> .
ENCUMBRANCES	Objects begin with a <u>8</u> .
APPROPRIATIONS	Objects are 900000, 910000, and 920000.
ALLOTTED APPR.	Objects are 905000, 915000, and 925000.
BUDGETARY	Objects are 980000 and 981000.

OBJECT

The object in which accounting entries have been recorded for the center.

DESCRIPTION

The description of the object.

YTD AMOUNT (Year-to-Date Amount)

The year-to-date posted balance for the object on that line. Debit balances are presented as positive, credits as negative.

MTD AMOUNT (Month-to-Date Amount)

The month-to-date total of amounts posted for the object on that line. Debit balances are presented as positive, credits as negative.

REPORT ID : GL-ACOSTB
 RUN DATE 12/31/1999 02:19:43.2.8
 AGENCY 022 SUPREME COURT

INDIANA AUDITOR OF STATE
 AGENCY OBJECT TRIAL BALANCE
 AS OF 12/31/1999

PAGE 1

FUND CENTER 6000 117400 IN. CONTINUING LEGAL ED. COM 6022022

CATEGORY	OBJECT	DESCRIPTION	YTD AMOUNT	MTD AMOUNT
-----	-----	-----	-----	-----
ASSETS				
	110000	CASH	107,742.78	.00
	110001	CASH	94,936.44-	14,738.83-
SUB-TOTAL CASH			12,806.34	14,738.83-
TOTAL ASSETS			12,806.34	14,738.83-
FUND BALANCE				
	388880	FUND BALANCE-UNDESIGNAT	14,742.78-	.00
TOTAL FUND BALANCE			14,742.78-	.00
REVENUES				
	421000	OTHER FEES	93,000.00-	.00
TOTAL REVENUES			93,000.00-	.00
EXPENSES				
	510101	SALARIES & WAGES	73,652.58	11,392.02
	513001	PERF ST PD RM CONTR	2,201.35	333.66
	515001	SOCIAL SECURITY	5,608.60	858.75
	515201	BLUE CROSS HLTH INS	1,673.49	299.42
	515301	LIFE INSURANCE	177.45	27.30
	515801	PERF	4,243.78	644.40
	516101	MAKICARE HEALTH	6,033.30	928.20
	517101	DISABILITY	986.31	151.74
	517401	VISION CARE	67.08	10.63
	517801	EMPLOYEE ASSISTANCE	16.38	2.60
	517901	DEATH BENEFITS	51.12	.11
	518101	ST SHARE DEFERRED COMP	225.00	90.00
SUB-TOTAL PERSONAL SERVICES			94,936.44	14,738.83
TOTAL EXPENSES			94,936.44	14,738.83
ALLOTMENTS				
	700000	ANY TYPE DISBURSEMENT	107,742.78-	.00
TOTAL ALLOTMENTS			107,742.78-	.00
BUDGETARY				
	980000	BUDGETARY FUND BALANCE	107,742.78	.00
TOTAL BUDGETARY			107,742.78	.00

JOURNAL VOUCHER

The Journal Voucher (JV) can be used by the Auditor of State for many different types of transactions. The most common transactions that individual agencies will use the JV for is corrections and allocations between the agency's fund/centers.

An example of a correction would be when a document was posted for the wrong amount, wrong object, or wrong fund/center. An allocation includes when a portion of an expenditure from one fund/center is to be charged to other fund/centers.

You may submit a correction on a JV, however, if the original document was a P.O., the Auditor's Office may make the correction using the original document's number. Thus a JV will not appear on the Alchemy reports.

Whenever a JV is completed and sent to the Auditor's Office, documentation and references to the other documents should be kept as back-up and be filed with the agency's copy of the JV.

Requirements for the Journal Voucher:

- (1) Complete top of the form with agency name, agency number, and date of request. If your agency wishes, it may create a document number for control purposes. This should be posted within the Document Number box. This number will not be the number the Auditor uses. The Auditor's Office will create its own JV number.
- (2) Accounts are to be in Fund/Object/Center format.
- (3) Entries transferring monies or correcting an ID Bill must have the Object end with a one (1).
- (4) Entries correcting a Report of Collection, Purchase Order, Voucher Abstract, or a SDO must have the Object end with a zero (0).
- (5) All entries must be entered as debits and credits (debits decrease the fund/center balance and credits increase the fund/center balance).
- (6) In the description column write a description of the entry. If the entry is a correction of a previously submitted document, reference the original document number, the effective date of the document (date it became effective on the daily Alchemy report or for a large number of transfers the period of the transfers), and the AUDIT ID # assigned to the document on the daily Alchemy reports. If the entry is strictly a transfer of funds, so indicate.
- (7) Entries correcting Voucher Abstracts, SDO's, Report of Collections, ID Bills, and entries transferring monies may be completed on the same Journal Voucher. Entries correcting Purchase Orders should be placed on a separate Journal Voucher.
- (8) Entries affecting revenue must include the center control number in the description column or in the accounting rule column. The center control number maybe found on any accounting activity Alchemy report in the upper right corner. The center control number is the first digit of the seven digits found below the page number. Center control will be a 3, 5, or 6.
- (9) Do not assign the transaction an Accounting Rule.

- (10) The debits and the credits must equal when you enter the grand total. Purchase Order corrections may be the exception when correcting an encumbrance amount.
- (11) The preparer should sign the JV and include their telephone number.
- (12) The JV should be reviewed and approved by the agency's accounting supervisor, controller, or director, as applicable. The approval signature is required.
- (13) Submit both the white and pink copy to the Auditor's Office. The Auditor's Office will return the pink copy which will show the JV number, accounting rule, any changes made, and the initials of the Auditor of State staff who entered the JV.
- (14) File the pink copy of the JV, with supporting documentation attached, in chronological order by fund/center.
- (15) JV's must be typed or written in black ink. (This includes payroll reimbursement journal vouchers.)
- (16) Include in the description which part of the fund, object, or center is being corrected.
- (17) When correcting a portion of the monies on a previously submitted document, include the original amount in the description.

If you are preparing a JV for a correction that affects another fund/center, contact that agency so that they are aware of the situation. Also, send them a photocopy of the JV.

The following four pages have examples of completed Journal Vouchers.



JOURNAL VOUCHER

State Form 44439 (1-91)

Approved by State Board of Accounts 1991

REQUESTING AGENCY

Name of Agency

Agency Number

Auditor of State

050

Document number

Effective Date (month, day, year)

12-15-99

LINE NO.	FUND NUMBER	OBJECT	CENTER	DEBIT AMOUNT	CREDIT AMOUNT	DESCRIPTION	ACCT RULE
1	1000	850100	100500		403.00	Correct P099602120 encumbered	
2	1000	850100	100500	408.00		for incorrect amount on 12-01-99	
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
(Debits must equal Credits) GRAND TOTAL				\$408.00	\$403.00		

Prepared by

Approved by

DISTRIBUTION: White - Auditor; Pink - Agency



JOURNAL VOUCHER

State Form 44439 (1-91)

Approved by State Board of Accounts 1991

REQUESTING AGENCY

Name of Agency

Agency Number

Auditor of State

050

Document number

Effective Date (month, day, year)

02-15-00

LINE NO.	FUND NUMBER	OBJECT	CENTER	DEBIT AMOUNT	CREDIT AMOUNT	DESCRIPTION	ACCT RULE
1	6000	595600	130300	75.00		Correct RC# 13002 1-17-00	
2	6000	495600	130300		75.00	correcting object	
3						Audit ID# PAG002121	
4						control 6 for 130300	
5							
6	1000	520101	100500	75.00		Correct ID 05000061 1-13-00	
7	1000	520101	100500		75.00	correcting center	
8						Audit ID# PA5000322	
9							
10	2100	421001	170000	100.00		Transfer Only, January transfer	
11	1000	421001	100500		100.00	of AFD program	
12						control 6 for 170000	
13						control 3 for 100500	
14							
15							
16							
17							
18							
19							
20							
(Debits must equal Credits) GRAND TOTAL				\$250.00	\$250.00		

Prepared by

Approved by

DISTRIBUTION: White - Auditor; Pink - Agency



JOURNAL VOUCHER

State Form 44439 (1-91)

Approved by State Board of Accounts 1991

REQUESTING AGENCY

Name of Agency

Agency Number

Auditor of State**050**

Document number

Effective Date (month, day, year)

02-15-00

LINE NO.	FUND NUMBER	OBJECT	CENTER	DEBIT AMOUNT	CREDIT AMOUNT	DESCRIPTION	ACCT RULE
1	1000	490000	100500	600.00		Correct voucher	
2	1000	490000	105000		600.00	C050000789 (1-17-00)	
3						correcting center	
4						Audit ID# PA5000377	
5						control 6 for 100500	
6						control 3 for 105000	
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
(Debits must equal Credits) GRAND TOTAL				\$600.00	\$600.00		

Prepared by

Approved by

DISTRIBUTION: White - Auditor; Pink - Agency



JOURNAL VOUCHER

State Form 44439 (1-91)

Approved by State Board of Accounts 1991

REQUESTING AGENCY

Name of Agency

Agency Number

Auditor of State

050

Document number

Effective Date (month, day, year)

12/15/99

LINE NO.	FUND NUMBER	OBJECT	CENTER	DEBIT AMOUNT	CREDIT AMOUNT	DESCRIPTION	ACCT RULE
1	1000	543000	106360		139.00	Correct SDO	
2	1000	543000	391430	139.00		LS3940008 (10-28-99)	
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
(Debits must equal Credits) GRAND TOTAL				\$139.00	\$139.00		

Prepared by

Approved by

DISTRIBUTION: White - Auditor; Pink - Agency

NONCASH ASSET PROCEDURES

Loans

Certain agencies have the authority to make loans from authorized funds. Loans are classified on the Auditor of State's Accounting System as objects 13XXXX and 14XXXX. The Auditor of State's office will assign a loan object number when a loan is established. This number should be used whenever a transaction involving that loan occurs. The following procedures should be followed when establishing a new loan or making an additional advance on an existing loan.

1. Complete one Claim-Voucher and two Voucher Abstracts. Remember to omit the object number from the forms for new loans. If a loan already exists, use the existing loan object number. DO NOT use object number 579000 - Loans. This is a computer generated object used to off-set the transaction. Be sure to include an appropriate loan title in the description column.
2. For first-time loans, you must include a letter of justification to the attention of your account analyst in the Auditor's office.
3. Loan Advances will be input into the Auditor of State system through the high-volume diskette process by the Auditor's office. A warrant will be returned to the agency with a copy of the Voucher Abstract. The direct input of the noncash asset object will also generate a corresponding expenditure object of 579000. The description of this expenditure object is Loans. The expenditure transaction will appear on the Available Funds Activity Report with a document number beginning with HV050.

When payment on a loan is received, the following procedures should be followed:

1. Prepare a Report of Collection to receipt the revenue. The object number used on the Report of Collection should be the loan number (13XXXX or 14XXXX). DO NOT use object 490600 - Loan Repayments. This is a system generated object. The payment of the interest should be listed on a separate line. Use the interest revenue object (425000) for the interest portion.
2. Submit the forms to the Treasurer of State and the Auditor of State as you do with other report of collections.
3. The receipt of loan repayments is processed like all other Report of Collections. When the loan object is entered, the system will also generate a corresponding revenue object of 490600 - Loan Repayment. The revenue transaction will appear on the Revenue Activity Report with a document number beginning with RC.

State Form 11294 (R 4/1-96)

Name of agency personnel who prepared this claim.	
Name: Robin C. Sparrow	Phone: 233-2222

Name:
Robin C. Sparrow

Phone:	233-2222
--------	----------

VENDOR INFORMATION		AGENCY INFORMATION	
Document Number 630012345	Date (Month, Day, Year) 06/04/99	Agency Name Department of Natural Resources	
Vendor Name Some County Bird Society		Agency Number 300	
Address (Number, Street) 100 South Walnut Street		Social Security Number	1099 CODE
Address (P. O Box Number)		Federal I. D. Number	1099 CODE
City, State, and ZIP Code (00000-0000) Tall Tree, IN 46999-0100		Vendor Number 351797979	

[illegible]

GROSS AMOUNT \$	5,000.00
------------------------	-----------------

Furnished to: (Name of State Agency)
Department of Natural Resources

Authorized Signature of State Agency

Date (Month, Day, Year)
July 4, 1999

Signature of Vendor

Date (Month, Day, Year)



REPORT OF COLLECTIONS / RECEIPT
(Due Treasurer of State)
State Form 14311 (R/7-89)
Approved by State Board of Accounts 1989.

FOR TREASURER USE

LINE NO.	FUND NO.	OBJECT	CENTER	AMOUNT	SUBTOTAL \$	DR / CR CODE	DESCRIPTION	REF. NO. (Loans, Rec., Inv.)	ACCTG. RULE
1	1000	139099	103000	500.00	500.00		Payment of Loan		
2	1000	425000	103000	5.00	5.00		Interest of Loan		
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
GRAND TOTAL					505.00				

I certify to the best of my knowledge and belief, the foregoing Report of Collections and Receipts due the Treasurer of State includes:

1. Total money collected (including overages on unrecorded amounts) for the date indicated;
2. All amounts for prior periods not previously deposited with the Treasurer of State; less revenue on hand and in process and less

Name of Agency Official or Designee	Title Director
State Agency Name Department of Natural Resources	Agency Number 300

DISTRIBUTION: White-Auditor of State; Canary-Agency After Processing; Pink-Agency Before Processing;

Currency		
Silver		
Checks	505	00
Deposits		
Wire Transfers		
Lock Box		
Debits		
Credits		
ACH		
TOTAL	505	00
TREASURER OF STATE		

INVESTMENTS

Most investments are purchased by the Treasurer of State. There must be specific statutory authority for an agency or a fund to purchase investments. Investments are classified on the Auditor of State's Accounting System as objects 12XXXX. The following table gives the detailed object codes pertaining to investments.

Object Number	Investment Description
121100	CD Investment Principle
121200	T-Bond Investment Principle
121300	Term RP Investment Principle
121400	T-Bill Investment Principle
121500	T-Bond Investment Principle
121600	T-Note Investment Principle
121700	Govt Agency Investment Principle

To purchase investments, the following procedures should be followed:

1. Complete one Claim-Voucher and two Voucher Abstracts. Please note that the object number should indicate the type of investment. See the above table for investment objects and descriptions. DO NOT use the object 578000 - Purchase of Investments. This is a computer generated object. Send the forms to the Auditor of State's office for processing.
2. Purchases of Investments are input into the Auditor of State Accounting system through the high-volume diskette process by the Auditor's office. A warrant will be returned to the agency with a copy of the Voucher Abstract. The document number that will appear on the Available Funds Activity Report will begin with HV050. The direct input of the investment object will also generate a corresponding expenditure object of 578000 - Purchase of Investments.

To sell investments, the following procedures should be followed:

1. Complete a Report of Collection. The object number used should be the appropriate investment principle type. See the table shown in the above section for the investment objects and descriptions. DO NOT use the object 490800 - Sale of Investments. This is a computer generated object. Indicate interest earned on a separate line. Use the interest revenue object (425000) for the interest portion. Submit the paperwork as normal.
2. Deposits to investments will be processed as a normal Report of Collection. The direct input of the investment object will also generate a corresponding revenue object of 49000 - Sale of Investments.

State Form 11294 (R 4/1-96)

Name of agency personnel who prepared this claim.	
Name:	Phone:

VENDOR INFORMATION		AGENCY INFORMATION	
Document Number 004812345	Date (Month, Day, Year) 10/04/99	Agency Name Treasurer of State	
Vendor Name First Bank & Trust		Agency Number 048	
Address (Number, Street) One Main Street		Social Security Number	1099 CODE
Address (P. O Box Number)		Federal I. D. Number	1099 CODE
City, State, and ZIP Code (00000-0000) Big City, Indiana 46299		Vendor Number 0351979797	

[illegible]

Date (Month, Day, Year)



REPORT OF COLLECTIONS / RECEIPT
(Due Treasurer of State)
State Form 14311 (R/7-89)
Approved by State Board of Accounts 1989.

FOR TREASURER USE

LINE NO.	FUND NO.	OBJECT	CENTER	AMOUNT	SUBTOTAL \$	DR / CR CODE	DESCRIPTION	REF. NO. (Loans, Rec., Inv.)	ACCTG. RULE
1	1000	121100	130480	1,000,000.00	1,000,000.00		Investment principle		
2	1000	425000	130480	65,193.18	65,193.18		Investment interest		
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
GRAND TOTAL					1,065,193.18				

I certify to the best of my knowledge and belief, the foregoing Report of Collections and Receipts due the Treasurer of State includes:

1. Total money collected (including overages on unrecorded amounts) for the date indicated;
2. All amounts for prior periods not previously deposited with the Treasurer of State; less revenue on hand and in process and less

Name of Agency Official or Designee	Title
State Agency Name Treasurer of State	Chief Deputy Agency Number 048

DISTRIBUTION: White-Auditor of State; Canary-Agency After Processing; Pink-Agency Before Processing;

Currency		
Silver		
Checks	1,065,193	18
Deposits		
Wire Transfers		
Lock Box		
Debits		
Credits		
ACH		
TOTAL	1,065,193	18
TREASURER OF STATE		

FUND TYPE

This section explains the fund classification system used by the Auditor of State. This information is presented in order for agencies to obtain an understanding of the nature of the accounting entries affecting the fund/centers for which they are responsible.

For financial statement classification purposes, a fund type number is used to combine funds appropriately by fund type. This association of the fund type to the fund is maintained by the computerized accounting system. The fund type is not presented on the reports distributed to agencies, but is given here for information which may be considered useful by accounting or financial managers.

The fund type classification system used by the Auditor of State is in accordance with Generally Accepted Accounting Principles (GAAP). GAAP are the uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements. They include not only broad guidelines of general application, but also detailed practices and procedures. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

The fund type denotes the specific principles followed in the recording of transactions. On the cash basis reports made to the agencies, differences in fund type classification notably affects the budgetary accounting entries, and the opening and closing entries to the fund balance maintained for the fund/center.

In compilation of the agency's financial statements the funds should be classified in an identical manner, unless otherwise approved by the State Board of Accounts.

Included on the following pages are the definitions of the fund types used by the State of Indiana, the listing of the fund type table maintained by the Auditor of State, and a chart summarizing certain elements of GAAP applicable to each fund type. This chart is presented for a basic overview of governmental fund accounting. For further study or determinations of governmental GAAP, the following sources may be helpful: GOVERNMENTAL ACCOUNTING, AUDITING, AND FINANCIAL REPORTING, issued by the Government Finance Officers Association; GOVERNMENTAL GAAP GUIDE, published annually by Harcourt, Brace, and Jovanovich; and the CODIFICATION OF GOVERNMENTAL ACCOUNTING STANDARDS, issued by GASB. Questions may also be directed to the State Board of Accounts.

The following definitions were adapted from or are quotes from Appendix B of the Governmental Accounting, Auditing and Financial Reporting, Government Finance Officers Association, 1988.

Governmental Fund Types

For the State of Indiana there are three governmental fund types: general, special revenue, and capital projects. Governmental funds are used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except for those accounted for in proprietary or fiduciary funds. In essence, these funds are accounting segregations of financial resources. The determination of the particular governmental fund type is made according to the purposes for which the assets may or must be used. The measurement focus in these fund types is on the sources, uses and balances of financial resources, rather than on net income determination.

General Fund

Defined as "the fund used to account for all financial resources, except those required to be accounted for in another fund."

Special Revenue Fund

"Fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes, other than expendable trusts or major capital projects."

Capital Projects Fund

"A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds."

Proprietary Fund Types

The classification is used to account for the State's ongoing organizations and activities that are similar to those found in the private sector. The two types of proprietary funds are the enterprise and internal service funds. The GAAP used for these are generally those applicable to similar businesses and the measurement focus is on determination of net income, financial position and changes in financial position.

Enterprise Fund

An enterprise fund is established for one of the following reasons: (1) established so that the costs of providing goods or services to the general public on a continuing basis can be recovered primarily through user charges; or (2) established because the governing body decided that a periodic determination of revenues earned, expenses incurred and/or net income earned is appropriate.

Internal Service Fund

A fund used to account for the goods or services provided by one department or agency to other State departments or agencies on a cost reimbursement basis.

Fiduciary Fund Types

These are the trust and agency funds used to account for assets held by the State in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

Expendable Trust and Agency Funds

Expendable trust funds are those whose resources, both principal and interest, may be expended. Expendable trust funds are accounted for in essentially the same manner as governmental funds. An agency fund is used to account for assets held by the State as an agent for individuals, private organizations, or other governments or funds. As agency funds are purely custodial assets equal liabilities with no fund balance and there is no measure of operation.

Nonexpendable Trust Funds

"These are trust funds the principal of which may not be expended. Nonexpendable trust funds are accounted for in essentially the same manner as proprietary funds."

Pension Trust Funds

"Trust funds used to account for public employee retirement systems. Pension trust funds, like the nonexpendable trust funds, use the accrual basis of accounting and have a capital maintenance measurement focus."

Fiduciary				
	Governmental	Proprietary	Expendable	Non-Expendable
Fund Types:	1. General 2. Special Revenue 3. Capital Projects 4. Debt Service	1. Enterprise 2. Internal Service	1. Expendable Trust	1. Non-Expendable Trust 2. Pension Trust
Measurement Focus	1. "Financial Flow" 2. Spending Focus 3. Measurement of Available Spendable Resources	1. "Capital Maintenance" 2. Net Income 3. Cost of Service measurement	Same as Governmental	Same as Proprietary
Basis of Accounting	Modified Accrual	Accrual	Modified Accrual	Accrual
Balance Sheet	1. Current assets and current liabilities 2. Fund Balance	1. All assets and all liabilities 2. Contributed Capital and Retained Earnings	Same as Governmental	Same as Proprietary
Statement Emphasis	Financial Position, and sources and uses	Financial Position, net Income and Changes in Financial Position	Same as Governmental	Same as Proprietary
Fixed Assets	Shown in General Fixed Asset Account Group. (Not in the individual funds.)	Shown in respective Enterprise or Internal Service Funds	Same as Governmental	Same as Proprietary
Depreciation	None. No accumulated depreciation shown in the General Fixed Asset Account Group.	Yes. Shown in the income statement. Accumulated Depreciation shown in the Balance Sheet.	Same as Governmental	Same as Proprietary
Long Term Debt	Shown in General Long Term Debt Account Group. (Not in the individual funds.)	Shown in the respective Enterprise or Internal Service Fund.	Same as Governmental	Same as Proprietary
Accrued Interest on Long Term Debt	Generally recognized when due.	Accrued as applicable.	Same as Governmental	Same as Proprietary
Prepays	Generally not reported.	Reported.	Same as Governmental	Same as Proprietary
Inventories	Material inventories reported. (Under the purchase method-Inventory entry is offset by Fund Balance Inventory Reserve.)	Material inventories are reported.	Same as Governmental	Same as Proprietary
Expenditures for Inventories	Purchase method-recorded when acquired. Consumption method-recorded when used.	Recorded when used	Same as Governmental	Same as Proprietary
Terminology	1. Other Financing Sources 2. Revenues and <u>expenditures</u> 3. Expenditures classified by function.	1. Non-Operating Income 2. Revenue and <u>expenses</u> 3. Expenses classified consistent with business	Same as Governmental	Same as Proprietary
Comparison of Budget to Actual in financial statements	Yes	No	Yes, for all budgeted funds	No

FUND TYPE TABLE

The fund type numbers listed below can be used to determine the fund type of a specific fund. The majority of the funds on the state's accounting system are listed in the Fund Table which starts on the next page. The fund number, name, and type number are listed.

<u>FUND TYPE #</u>	<u>FUND TYPE DESCRIPTION</u>
<u>10</u>	<u>GOVERNMENTAL</u>
11	GENERAL
12	SPECIAL REVENUE
13	CAPITAL PROJECTS
<u>20</u>	<u>PROPRIETARY</u>
21	ENTERPRISE
22	INTERNAL SERVICE
<u>30</u>	<u>FIDUCIARY</u>
31	EXPENDABLE TRUST AND AGENCY
33	NONEXPENDABLE TRUST
34	PENSION TRUST

FUND TABLE

<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>FUND TYPE</u>
1000	GENERAL FUND	11
2000	ENERGY DEVELOPMENT	12
2010	AMERICAN REVOLUTION BICENTENNIAL	12
2020	RESIDENTIAL FACILITY LOAN	12
2030	INDUSTRIAL DEVELOPMENT MATCHING	12
2040	TOURISM MARKETING	12
2050	FIRE PREVENTION/BUILDING SAFETY	12
2060	ADOPTION MEDICAL HISTORY	12
2070	EMPLOYMENT AND TRAINING	12
2080	CHILD ABUSE PREVENTION	12
2090	VICTIM AND WITNESS ASSISTANCE	12
2100	COUNTY WELFARE ADMINISTRATION	12
2110	STATEWIDE HCI/FOOD STAMP PLAN	12
2120	MOTORCYCLE OPERATOR EDUCATION	12
2130	STATEWIDE LIBRARY CARD	12
2140	IPSRM - CATASTROPHIC FUND	12
2150	LOCAL MAINTENANCE	12
2160	CHILD CARE PROJECT	12
2170	NEWBORN SCREENING	12
2180	ENTERPRISE ZONE	12
2190	INDIANA MEDICAL AND NURSING GRANT	12
2200	STATE POLICE TRAINING	12
2210	RECOVERY REAL ESTATE	12
2220	RECOVERY PLUMBERS	12
2230	RECOVERY AUCTIONEER	12
2240	ALCOHOL AND DRUG COUNTERMEASURE	12
2250	IMPACT	12
2260	ODOMETER	12
2270	MOTOR CARRIER REGULATION	12
2280	AMBASSADORS IN EDUCATION PROGRAM	12
2290	OIL GAS ENVIRONMENTAL	12
2300	RATE PAYER PROTECTION	12
2310	JUNIOR HISTORICAL SOCIETY	12
2320	WORK DEMO FOR UNEMPLOYED (AFDC-UP)	12
2330	PERKINS VOCATIONAL EDUCATION	12
2340	HOMETOWN INDIANA GRANT PROGRAM	12
2350	DRUG INTERDICTION	12
2360	CORRECTIONS DRUG ABUSE	12
2370	LOCAL LAW ENFORCEMENT DRUG ABUSE	12
2380	DRUG PROSECUTION	12
2390	PUBLIC DEFENSE	12
2400	MEDICAL ASSISTANCE TO WARDS	12
2410	SAND NOURISHMENT	12
2420	RADON GAS TRUST	12
2430	COMMISSION ON STATE HEALTH POLICY	12
2440	WINE GRAPE MARKET	12
2450	FREEDOM OF CHOICE	12
2460	HIGHER EDUCATION	12

FUND TABLE

<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>FUND TYPE</u>
2470	HOOSIER SCHOLAR	12
2480	EMERGENCY MEDICAL SVC. RESTITUTION	12
2490	NURSING SCHOLARSHIP	12
2500	INDIANA HORSE RACING COMMISSION	12
2520	SENIOR CITIZENS TUITION	12
2530	STATE SOLID WASTE MANAGEMENT	12
2540	STATE DRUG FREE COMMUNITIES	12
2550	BIRTH PROBLEMS REGISTRY	12
2560	NURSING REGISTRY	12
2570	MOTOR FUEL INSPECTION PROGRAM	12
2580	RECYCLING PROMOTION/ASSISTANCE	12
2590	MUNICIPAL WASTE TRANSPORTATION	12
2600	ALCOHOLIC BEVERAGE ENFORCEMENT OFFICER TRNG.	12
2610	WORKER COMPENSATION SUPPLEMENT ADMINISTRATION	12
2620	ENTOMOLOGY/PLANT PATHOLOGY	12
2630	DEER RESEARCH AND MANAGEMENT FUND	12
2640	WASTE TIRE MANAGEMENT	12
2650	CHARITY GAMING ENFORCEMENT FUND	12
2660	EMPLOYMENT OF YOUTH FUND	12
2670	PRENEED CONSUMER PROTECTION	12
2680	VOLUNTARY CLEAN-UP FUND	12
2690	21ST CENTURY SCHOLARS FUND	12
2700	CHILD CARE FUND	12
2710	LAKE ENHANCEMENT FUND	12
2750	MAJOR CONSTRUCTION - IN ARMY NATIONAL GUARD	13
2760	TITLE V OPER PERMIT PROGRAM TRUST	12
2780	INDIANA SAFE SCHOOLS FUND	12
2800	DEPARTMENT OF INSURANCE	12
2810	FINANCIAL RESPONSIBILITY COMPLIANCE VERI	12
2820	CIVIL WAR FLAGS	12
2830	ENVIRONMENTAL MANAGEMENT PERMIT OPER	12
2840	VOLUNTARY COMPLIANCE	12
2900	HOSPITAL CARE FOR THE INDIGENT	12
3010	MOTOR VEHICLE HIGHWAY	12
3020	CONSERVATION OFFICER FISH/WILDLIFE I.C. 14-3-4	12
3030	LAND AND WATER RESOURCES I.C. 14-3-1-25	12
3040	EDUCATION SERVICE FOUNDATION	12
3050	PUBLIC SERVICE COMMISSION	12
3060	FORENSIC LABORATORY	12
3070	ALCOHOLIC BEVERAGE COMMISSION	12
3080	STATE BUILDING COMMISSIONER	12
3090	EXCISE TAX, SPECIAL EDUCATION	12
3100	BAIL BOND RECEIPTS INSURANCE DEPARTMENT	12
3110	FIRE MARSHALL	12
3120	MEAT AND POULTRY INSPECTION	12
3130	ACCIDENT REPORT	12
3140	GRAIN TESTING - BOARD OF HEALTH	12
3150	PETROLEUM SEVERANCE TAX	12

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<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>FUND TYPE</u>
3160	CIGARETTE TAX	12
3170	AERONAUTICS COMMISSION PUBLICATIONS	12
3180	VIOLENT CRIME VICTIM COMPENSATION	12
3190	MEDICAID FRAUD CONTROL UNIT	12
3200	PUBLIC UTILITY, PSC	12
3210	HISTORICAL BUREAU	12
3220	CAPITAL IMPROVEMENT - FIRST CLASS CITIES	31
3230	ADDICTION SERVICES	12
3240	ENVIRONMENTAL MANAGEMENT	12
3250	ADMINISTRATIVE BUILDING COUNCIL	12
3260	STATE POLICE BUILDING COMMISSION	13
3270	LAW ENFORCEMENT TRAINING BOARD	12
3280	MENTAL HEALTH CENTER	12
3290	LAW ENFORCEMENT ACADEMY BUILDING	13
3300	LAW ENFORCEMENT ACADEMY TRAINING	12
3310	DOMESTIC VIOLENCE PREVENTION TREATMENT	12
3320	DOMESTIC VIOLENCE	12
3330	LIFETIME HUNTING/FISHING LICENSE	12
3340	FINANCIAL INSTITUTIONS	12
3350	MENTAL HEALTH COUNCIL	12
3360	MENTAL HEALTH - SUPPORT ADMINISTRATION	12
3370	STATE PARKS AND MEMORIALS	12
3380	CHILD ABUSE - FEDERAL	12
3390	LIBRARY CERTIFICATION BOARD	12
3400	WATER RESOURCES DEVELOPMENT	12
3410	SNOWMOBILE LICENSE	12
3420	FISH AND WILDLIFE	12
3430	FORESTRY DIVISION	12
3440	RESERVOIRS	12
3450	ABANDONED MINE LANDS	12
3460	ABANDONED VEHICLES	12
3470	COMMERCIAL DRIVER TRAINING	12
3480	RECLAMATION DIVISION	12
3490	EMBALMERS EDUCATION	12
3500	WELFARE - STATE AND FEDERAL ASSISTANCE	12
3510	TITLE 4D - OASI ACT	12
3520	TITLE 20	12
3530	PUBLIC WELFARE - MEDICAID ASSISTANCE	12
3540	TITLE 19 CERTIFICATION/MMIS	12
3550	WELFARE - MEDICAID ADMINISTRATION	12
3560	WELFARE - WORK INCENTIVE	12
3570	WELFARE - DAY CARE	12
3580	LABOR SAFETY EDUCATION	12
3590	MOTOR VEHICLE COMMISSION	12
3600	TOURISM INFORMATION AND PROMOTION	12
3610	PUBLIC HEALTH SERVICE, U.S.	12
3620	MATERNAL CHILD HEALTH SERVICES	12
3630	WELFARE, CHILD SERVICE	12
3640	WELFARE, CUBAN REFUGEES	12
3650	MEDICAL CARE ADMINISTRATION - BOARD OF HEALTH	12

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<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>FUND TYPE</u>
3660	TRAFFIC SAFETY	12
3670	PUBLIC TRANSPORTATION	12
3680	CRIMINAL JUSTICE PLANNING	12
3690	URBAN RENEWAL PLANNING	12
3700	ADULT EDUCATION	12
3710	VOCATIONAL EDUCATION	12
3720	VOCATIONAL REHABILITATION	12
3730	BLIND - AGENCY FOR THE BLIND	12
3740	CRIPPLED CHILDREN	12
3750	SCHOOL LUNCH, NATIONAL	12
3760	DISABILITY DETERMINATION DIVISION	12
3770	EDUCATION, NATIONAL DEFENSE	12
3780	EDUCATION, EMERGENCY SPECIAL EDUCATION ACT	12
3790	LIBRARY EXTENSION SERVICE	12
3800	CONSTRUCTION POST WAR	13
3880	BUILD INDIANA	13
3890	CONSTRUCTION MENTAL INSTITUTION	12
3900	CONSTRUCTION DEPARTMENT - TITLE 20	12
3910	CONSTRUCTION SOLDIER AND SAILOR CHILDRENS HOME	13
3920	INDIANA HERITAGE TRUST FUND	12
3930	STATE EMPLOYEES DEATH BENEFIT FUND	22
3940	GASOLINE AND SPECIAL FUEL TAX	12
3950	CONSTRUCTION SOLDIERS HOME	13
3960	RECREATION DEVELOPMENT COMMISSION	12
3980	CIGARETTE TAX	13
4000	STATE HIGHWAY DEPARTMENT	12
4250	HIGHWAY CONSTRUCTION AND IMPROVEMENT	12
4500	TRANSPORTATION PLANNING	12
4580	HIGHWAY CONSTRUCTION IMPROVEMENT PL68-88	12
4600	DEPARTMENT OF TRANSPORTATION ADMINISTRATION	12
4650	HIGH SPEED RAIL DEVELOPMENT	12
4900	PUBLIC MASS TRANSPORTATION	12
4910	SPECIAL RAILROAD	12
5030	CIVIL DEFENSE REVOLVING - STATE	12
5040	CIVIL DEFENSE REVOLVING - FEDERAL	12
5060	AIRPORTS, FEDERAL AID	12
5120	STATE PROPERTY, SALES	12
5150	INSTITUTIONAL INDUSTRIES	22
5200	OFFICE BUILDING ANNEX	22
5220	ADMINISTRATION SERVICES REVOLVING	22
5250	FOOD SERVICE - SPECIAL	12
5260	COMMODITY DISTRIBUTION SALVAGE	12
5270	AUDITOR ERROR FUND	12
5290	SURPLUS PROPERTY REVOLVING	12
5350	BOARD OF HEALTH	12
5360	WABASH MEMORIAL BRIDGE	21
5370	CANNELTON BRIDGE	21

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<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>FUND TYPE</u>
6000	TRUST AND AGENCY	12
6010	COMPENSATION EMPLOYMENT AND TRAINING ACT	12
6020	PATIENTS COMPENSATION	12
6030	JENNINGS/VERMILLION COUNTY ESCROW	33
6040	STANDARD BRED HORSE	12
6050	AUDITOR OF STATE ESCROW	31
6060	PERSONALIZED LICENSE PLATE	12
6070	PROPERTY TAX RELIEF FUND	12
6080	EYE TRANSPLANT	31
6090	RESTRICTED DONATIONS	12
6100	ESCROW HENDRICKS COUNTY COURT (TRANSPORT CARRIER)	33
6110	ELECTRIC RAIL SERVICE 8-3-1.5-20.6	12
6120	BLIND - AGENCY FOR THE BLIND, WOMENS	12
6130	HAZARDOUS SUBSTANCE EMERGENCY TRUST I.C. 13-7-8.7	12
6140	BLIND - AGENCY FOR THE BLIND, DONATIONS	12
6150	INDIANA EDUCATION LOAN REPAYMENT ASSISTANCE	12
6160	COMMERCE DEPARTMENT	12
6170	PRIMETIME PROGRAM	12
6180	INDIANA TEACHER SHORTAGE FINANCIAL ASSISTANCE	12
6190	EDUCATION - HIGHER EDUCATION COMMISSION	12
6200	STUDENT LOAN PROGRAM	31
6210	FUEL PRODUCTION INCENTIVE	31
6220	NATIONAL HERITAGE 14-4-5.1-3	12
6230	RESIDUAL ASBESTOS INJURY	12
6240	GOVERNORS HOOSIER HERITAGE	12
6250	ROAD AND STREETS, PRIMARY HIGHWAY	12
6260	HOST COMMITTEE NCSL	31
6270	FAMILY VIOLENCE AND VICTIM ASSISTANCE 4-23-18	12
6280	DISTRESSED TOWNSHIP POOR RELIEF	12
6290	POLITICAL SUBD. RISK MANAGEMENT 27-1-29-10	12
6300	MINERAL EXTRACTION MINE RECLAMATION	12
6310	MINE SUBSIDENCE INSURANCE	12
6320	EMERGENCY PLANNING	12
6340	CONSERVATION OFFICERS TRAINING	12
6350	INTERSTATE BRIDGE	13
6360	H.A.P. COMMUNITY SERVICES AGENCY	12
6370	INDIANA NATURAL HERITAGE PROTECTION	12
6380	BAIL BOND ENFORCEMENT/ADMINISTRATION	12
6390	ATTORNEY TRUST ACCOUNT	12
6400	PROPERTY CUSTODY	31
6420	ABANDONED PROPERTY	31
6430	FUEL OVERCHARGE	12
6450	UNCLAIMED FUNDS AND ESCHEATED ESTATES	31
6480	FEDERAL REVENUE SHARING	12
6490	JUDICIAL SALARIES	12
6500	PUBLIC DEPOSITS INSURANCE	12
6510	RETIREMENT, TEACHERS	34
6520	RETIREMENT, PUBLIC EMPLOYEES	34
6530	RETIREMENT, BOARD OF ACCOUNTS	34
6540	PUBLIC EMPLOYEES FICA	31

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<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>FUND TYPE</u>
6550	RETIREMENT, JUDGES	34
6560	RETIREMENT, EXCISE POLICE & CONSERVATION OFFICERS	34
6580	FIREFIGHTERS PENSION/DISABILITY	12
6590	PENSION RELIEF	12
6600	STATE POLICE RETIREMENT/PENSION	34
6610	COMMUTER RAIL SERVICE	12
6620	PURDUE UNIVERSITY TRUST, PRINCIPAL	33
6630	PURDUE UNIVERSITY TRUST, INTEREST	31
6640	TUITION, SCHOOL	31
6660	COMMON SCHOOL, PRINCIPAL	33
6670	INDIANA UNIVERSITY ENDOWMENT, PRINCIPAL	33
6680	INDIANA UNIVERSITY ENDOWMENT, INTEREST	31
6690	INDUSTRIAL DEVELOPMENT GRANT	12
6700	TRAINING 2000	12
6710	EMPLOYMENT SECURITY ADMINISTRATION	12
6720	EMPLOYMENT SECURITY, UNEMPLOYMENT COMPENSATION	31
6730	EMPLOYMENT SECURITY REFUND	31
6740	EMPLOYMENT SECURITY, BENEFITS	31
6750	EMPLOYMENT SECURITY SPECIAL	12
6760	EMPLOYMENT SECURITY MDTA	31
6770	EMPLOYMENT SECURITY, FEDERAL BENEFIT	31
6780	EMPLOYMENT SECURITY, TRADE EXP. BENEFIT	31
6790	EMPLOYMENT SECURITY, CETA	31
6800	VETERANS MEMORIAL SCHOOL CONSTRUCTION	33
6810	INDIANA RETIREMENT HOME GUARANTY	12
6820	ASBESTOS TRUST	12
6830	PETROLEUM TRUST	12
6840	SPECIAL DEATH BENEFIT	12
6990	TRUST AND AGENCY	31
7010	PAYROLL	31
7020	PAYROLL INSURANCE	31
9000	DISTRIBUTION	31